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THE
OUT-PORT COLLECTOR
AND
COMPTROLLER'S GUIDE,
OR A
C O M P L E T E V I E W

Of the METHOD of collecting the DUTIES on

COALS, CULM and CINDERS,

And every Tranfaction from the SHIP's Arrival in PORT, to the Time of her Delivery. With the Manner of passing the several Accounts, and other Business at the BOARD, RECEIVER's, and COMPTROLLER-GENERAL's Offices.

AS ALSO

Titles and Forms of Cockets, Transires, Entry-Papers, Bonds, Warrants, Duplicates, Certificates and Returns, Petitions, Memorials, Reports, Protests, &c. With the respective Books, Weekly, Monthly, and Quarterly ACCOUNTS, directed to be made Use of in the PORT of LONDON, &c.

KALENDAR, LISTS, or NOTICES for Payment of the DUTIES, and the Time limited for saving the **DISCOUNT.**

With other Essential MATTERS relative to the
IMPORTATION and EXPORTATION.

To which is added,

TABLES at 8s. and 5s. per Chalder, for casting the DUTIES; with Variety of Computations of the several DUTIES.

The Quantities of **COALS, CULM and CINDERS** delivered in the Port of **LONDON** for several Years past. Likewise the Amount of the Receipt of the several Duties, Application thereof, and neat Money paid into the Exchequer from the 5th of January 1762, to the 5th of January 1763.

Also a **LIST** of the Names of the Sorts of **COALS** imported from the respective Collieries.

Likewise

A General **ABSTRACT** of the Acts of Parliament now in force. Being of particular Use to all Masters, &c. using the **COAL TRADE.**

By **WILLIAM HUNTER,**
Of the *Long-Room, Custom-House, LONDON.*

L O N D O N :

Printed for the Author, by **JOSEPH SMITH**, and sold by him in **Graces's-Ally Wellclose-Square**; **Messieurs WILSON and FELL**, Booksellers in **Pater-noster-row**; and **Messieurs MOUNT and PAGE**, **Tower-Hill.** 1764.

(Price **FIVE SHILLINGS.**)

K.

This BOOK being regularly Entered at STA-
TIONERS-HALL, whoever attempts to publish the
same, will be prosecuted as the LAW directs.



TO THE HONOURABLE
The COMMISSIONERS
OF

His MAJESTY'S CUSTOMS,

MORE ESPECIALLY TO

SAMUEL MEAD,
AND
EDWARD HOOPER, } Esqrs.

May it please your Honours,

I SHOULD not presume to dedicate the following Sheets to your HONOURS, but from a Sense of Duty and Gratitude, for the Favours and Encouragement I met with, and the Satisfaction your HONOURS were pleased to express at my Conduct and Management, when appointed by your HONOURS to the Collection in a *certain* OUT-PORT.

PERMIT me, therefore, HONOURABLE Sirs, in this Manner to return my most sincere, and most humble Thanks; as also still to hope for the Continuance of your HONOURS Countenance and Indulgence, as it is, and shall be, my constant Study and Endeavours, to contribute all I can for the Good of His MAJESTY's Service, and to merit your HONOURS Attention and Regard.

I am,

With all possible Respect,

Honoured Sirs,

Your HONOURS

Most dutiful, and

LONG ROOM,
Custom-House, London.

Sept. 18th, 1764.

Most obedient Servant,

WILLIAM HUNTER.

P R E F A C E.

THE PLAN on which the COLLECTION of the COAL DUTIES in the Port of LONDON is founded, is, undoubtedly, the most proper, and of the greatest Utility, being the best calculated for the Security of the DUTY, the Dispatch of BUSINESS, Convenience of TRADE, and the bringing the Money regularly and speedily into the REVENUE: And with respect to the COLLECTION or RECEIPT in the OUT-PORTS, it is of such Consequence that it deserves the BOARD's particular Consideration and Care: But how far it may be expedient to settle the same, agreeable to the present Practice of the PORT of LONDON, I shall not take upon me to determine or direct, accordingly have endeavoured only to make such Observations, from the best Authors and Persons, who have wrote on Custom-House Business, and are well acquainted with the Laws of the Revenue, and given such Hints, from my own Experience, as the Officers of His MAJESTY's Customs may improve for the Benefit of the Service, and their HONOURS

Appro-

Approbation, in Conformity to the several Acts of Parliament made, and now in Force for that Purpose: All which I am the more confirmed in, from the Appearance of Things in those few Ports I was at, with some of the *Gentlemen* appointed on the present *General Inspection*. The Work is an entire new Performance, and comes forth unadorned with that Elegance and Propriety peculiar to Men of Parts and Learning:—Therefore, should any Inaccuracies, or little Errors appear, I humbly hope the same will favourably be passed over, and my daily close Attendance upon Business, plead an Excuse for Incorrectness and Mistakes. And though there may appear an unnecessary Repetition of Matter, it should be observed, that the Intention of this Treatise is to give the most explicit Direction possible to the unacquainted Collier Master, as well as to assist the more perfect in Office Affairs. And if I am so happy as to meet with Encouragement in this, shall, with great Gheerfulness, set about collecting together some useful *Memo-randums* I have by me, respecting other *Branches* of the *Revenue*; which will be of particular Use to the Officer, the Merchant, &c. &c. &c.

W. HUNTER.

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Mr. John Tullack, Wharfedale
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OUT-PORT COLLECTOR

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Commissioners of the Customs and Excise
London

Mr. Richard Woodman, Esq. Secretary to the Board of
Commissioners of the Customs and Excise
London

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London

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London

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Commissioners of the Customs and Excise
London

THE
OUT-PORT COLLECTOR
AND
COMPTROLLER'S GUIDE, &c.

*Of the Transaction from the Ship's Loading at
Newcastle and Sunderland, to the Time of her
Delivery.*

WHEN a ship has never been loaden with coals, the master, before he takes any on board, must go to the custom-house, and there give the collector and comptroller an account of the ship's and master's name, the place where bound to, and the quantity of coals intended to be shipped; in consequence of which the collector and comptroller will grant a sufferance as follows:

In the DELIGHT, *John Boulby*, per LONDON.

JOHN RICHARDSON.

Suffer One hundred eighty-five chaldron of coals to be shipped, but not exported till further orders, dated at the custom-house Newcastle, April 11, 1764.

A. B. Collector.

To the surveyor and land waiters. C. D. Comptroller.

The sufferance granted, the proper officers will attend the shipping the coals; and when the ship is loaded, they will report the quantity to the collector

B

and

and comptroller, according to which the ship will be cleared and her cargo registered for future voyages; as the cargoes of all ships in the coal trade are registered in a proper book at the custom-house, to which recourse may be had, that when a ship has made one coal voyage, the master may take his bondsman along with him, and go to the custom-house and clear without first taking out a sufferance for shipping his coals, and even before the ship has began to load.

When a ship arrives in the river, the master or merchant must carry the cocket to the custom-house (but in the port of London the crimp or agent usually does it) and before the coals or any goods on board may be unshipped, entry must be made with the collector and comptroller, and security given by the captain and crimp entering into bond, or by making a proper deposit for security of the duties; which security, by bond on coals loaden by the Newcastle or Sunderland measure, is calculated to answer for double the quantity of chalders delivered in Winchester measure; or by deposit, is a sum of money taken to answer for the duties, which, in both cases, cannot be ascertained till the delivery of the ship.

On the return of the meter's certificate they are paid out of the sum deposited; for, as to the practice in the out-ports of admitting post-entries, it is judged that such proceedings here, would occasion prodigious trouble to the trade, and in the collection; the practice in the port of London being always to take a sufficient security, either by bond or deposit for the full duties due on the certificate of the sworn meter or weigher, allowing the discount as for prompt payment, provided the security be discharged or settled within sixteen working days; and the discount allowed for prompt payment of 10 *per cent. per annum*, is 2 and $\frac{1}{2}$ *per cent.* for three months.

And

And with respect to culm and cinders, the collector observes the same rules as above in coals, except coals from Scotland and the west country, which are generally inserted in the cocket by the ton, though there are frequent instances where coals and culm have been distinctly inserted in the cocket, which the meters have certified to be all coals delivered; likewise where a quantity of coals has been entered by the ton, the meter has returned, on the certificate, the quantity delivered to be so many Winchester chalders.

There are coast waiters at Gravesend, who take their turns by rotation monthly, appointed by order of the honourable the commissioners of the customs, to transmit daily a list of the several ships, both coasters and colliers, passing Gravesend, to the collector of the coal duty, and the coast office in the long room, as a means of taking care, that the respective colliers enter their loading agreeable to the act of 4 Geo. H. c. 30. which directs the cockets of all vessels, coal laden, to be delivered to the collector of that duty in the long-room within four days after passing Gravesend, otherwise the master, &c. incurs a penalty of 50l. with the loss of the discount for neglect thereof; but when the same is omitted to be done through mistake, or any unavoidable accident, it is customary to petition the board for leave to enter, with the allowance of the discount; likewise when by the violence of the wind, weather, &c. a ship is forced to sea without having her cocket or custom-house dispatches on board, and is expected to be received by post, or if it happen to be lost or mislaid, it is seldom that the board refuse to indulge the petitioner with leave to enter, as also to grant an allowance of the discount; and notwithstanding the penalty in the above act is often incurred, it has been thought sufficient to wave the forfeiture and refuse the allowance of

4 Of the TRANSACTIONS, &c.

of the discount, which is now become the customary practice; and the duty in this case is never settled with the allowance of discount, unless the collector has the board's orders for so doing.

The cocket when tendered to the collector, the master, agent, or crimp proceeds to enter the ship in the following manner:

First, two blanks or entry papers, which are given at the coal office, are to be filled up agreeable to the circumstances of the particulars in the cocket, &c. and which is always to be the rule of entry.

Secondly, one blank warrant is also to be filled up; and whatever remarks are made at the foot of the entry-papers, the same are to be on the warrant; thus far being done, the cocket, entry-papers, and warrant is to be given to the collector or his clerk, who will inform the person entering the ship what sum he is to deposit, or make out the bond, mark and number the cocket, entry-papers, and warrant, and return the cocket in order to its being passed to the other offices.

The first and principal part of action being the cocket, here follows the form thereof.

Form of a COCKET.

NEWCASTLE,

KNOW ye, That *William Watſon* hath here loaden
One hundred and thirty-three - - - - - chaldrons of
coals in the MIDDLETON of *Whitby*, - - - - -
himself maſter for *London*. Security is given.
Dated *March 13, 1764*.

John Holme, deputy comptroller, *J. Woodcock* per
collector.

Place for the ſeal.

The lights that are paid to the northward, are endorsed on the back of the cocket to this effect :

Receiv'd Foulness, Caster, Lowestoff and Harwich lights.

M. ISAACSON.

Receiv'd Tynmouth, Spurn, Well, Winterton and Orford lights.

G. ALCOCK.

and, as I said before, the entry-papers are to be filled up agreeable to the particulars of the cocket.

Here follows all the various circumstances of entry that can be produced in the cocket, viz.

Form of ENTRY from *Newcastle*.

ENTRY PAPERS.

428

IN the MIDDLETON of *Whitby*, *William Watson* master, from *Newcastle*, 133 chalders of coals, per cocket dated 13th of March, 1764. Pass'd by *Gravesend* 17th ditto. Entered 20th ditto.

By TODD.

N. B. The number 428 is the quarterly number, and 32 in the corner is the daily number of entry.

ENTRY PAPERS.

40

IN the SAMUEL and JANE, of *Newcastle*,
Samuel Merrey master, from ditto. 8 chal-
 ders of cinders and 120 chalders of coals,
per cocket dated 10th of Feb. 1764. Pass'd by
Gravesend 15th ditto. Enter'd 16th ditto.

By T. HARRISON.

26 Enter'd *per* commissioner's order with al-
 lowance of discount, 16th of Feb. 1764.

322

IN the PATIENCE of *Sbiels*, *Thomas*
Lilley, master, from *Newcastle*, 108 chal-
 ders of coals, *per* cocket dated 4th of Feb.
 1764. Pass'd by *Gravesend* 18th ditto. Enter'd
 20th ditto.

By G A I R E.

40 Enter'd *per* commissioner's order without a
 cocket, 20th of Feb. 1764.

320

IN the FRANCES, of *Whitby*, *James*
Sharpe master, from *Newcastle*, 188 chal-
 ders of coals, *per* cocket dated 4th of Feb.
 1764. Pass'd by *Gravesend* 18th ditto. Enter'd
 20th ditto.

Burford Camper. By KING.

N. B. Here the undertaker is fet down
 with the crimp, who signs the bond for the
 master.

32

From

Of the TRANSACTIONS, &c.

7

From SUNDERLAND.

ENTRY PAPERS.

28

IN the SARAH, of *Sunderland*, *Stephen Wilson* master, from ditto. 50 chalders of coals, *per* cocket dated 11th of Feb. 1764. Pass'd by *Gravesend* 16th ditto. Enter'd 18th ditto.

I Dept. By GEORGE WARD, 40l.

From HULL.

ENTRY PAPERS.

62

IN the SUCCESS, of *Hull*, *James Mann* master, from ditto. 1 hhd. qt. 2 tons of stone coals, *per* cocket dated 8th of Feb. 1764. Pass'd by *Gravesend* 18th ditto. Enter'd 20th ditto.

8 Dept. By Master, 1l. 1s.

From MILFORD.

ENTRY PAPERS.

80

IN the HOPEWELL, of *Yarmouth*, *James White* master, from *Milford*, 40 chalders of culm and 10 chalders of coals, *per* cocket dated 9th of Jan. 1764. Pass'd by *Gravesend* 18th of Feb. Enter'd the 20th. 1764.

47 Dept. By NELSON and Co. 22l. 1s.

Form

8 Of the TRANSACTIONS, &c.

Form of ENTRY from Scotland.

ENTRY PAPERS.

⁴²
IN the FARMER, of Dunbar, Alexander
Thompson master, from Alba, 42 tons of
coals, per cocket dated 31st of Jan. 1764.
Pass'd by Gravesend 18th of Feb. Enter'd
the 20th 1764.

Dept. By GILLASPY. 14l. 14s.

18 N. B. 18 tons landed at Dunbar, as per cocket
dated 4th of Feb. 1764.

Form of ENTRY PAPERS by Transire.

²⁶
IN the AMBROSE, of London, Francis
Rockwood master, from Newcastle, 45
chalders of coals, per transire dated 6th of Feb.
1764. Pass'd by Gravesend 14th ditto. En-
ter'd 17th ditto.

Dept. By CROWLEY and Co. 36l.

3 N. B. The three shilling and two shilling duty
paid at Ipswich, as per transire from thence,
dated the 11th of Feb. 1764.

Form of Out-Port ENTRY and WARRANT.

Port of } **I**N the THOMAS and JANE, of *Sunderland*, burthen 180
Leighb. } tons, *Alexander Galt* master, from *Sunderland*, 60
chalders of coals, 16th day of August, 1756.

6

ALEX. GALT, Master.

SECURITY being taken for answering the duty on
this ship, you may permit the coals to be unloaden,
certifying the full contents on the back of this warrant.

J. FOSTER, Collector.

R. REEVE, Comptroller.

*To the sworn meters appointed
to see the above-named ship
discharged.*

J. GUTHRIE, Deposit master. 30l.

N. B. Master's entry for coals and culm delivered by measure.

Form

Form of Out-Port ENTRY and CERTIFICATE when returned by the Coal-Meter; and the Duty thereon as settled by the Collector and Comptroller.

THESE are to certify that there have been delivered out of the ship THOMAS and JANE, within named, whereof Alexander Galt is master, from *Sunderland*, 120 chalders and 33 bushels 120 33 of coals (being measured according to the directions prescribed in the act of parliament made in the the twelfth year of the reign of queen Anne, intituled, "An Act for the speedy and effectual pre-
 "serving the navigation of the river of Thames, by stopping the
 "breach in the levels of Havering and Dagenham, in the county
 "of Essex, and for ascertaining the coal measure)" and no more on this present voyage, the 18th day of August, 1756.

120	33	
604	7	
3047	151½	
151¼		
2995¾		

	J. GUTHRIE, Sworn Meter.	dep. 30 0 0
Receiv'd in full of this voyage, the 20th of August, 1756.		dut. 29 9 5 ¾
		ret'd. 0 10 6 ¾

JAMES CHALLISS, Collector.
 WILLIAM WOOD, Comptroller.

N. B. The quantity in the certificate must always be wrote in words at length.

N. B. The quantity in the certificate must always be wrote in words at length.

Form of-ENTRY from NEWCASTLE and WARRANT.

Port of } IN the MIDDLETON, of Whitby, William Watson
London. } master, from Newcastle, 133 chalders of coals, the
20th day of March, 1764.

428

Security being taken for answering the duties on this ship, you may permit the coals to be unloaden, certifying the full contents on the back of this warrant.

JOHN DOE, Collector.
R. ROE, Comptroller.

To the sworn meters appointed
to see the above-named ship
discharged.

32

TODD.

N. B. The quantity in the warrant must always be wrote in words at length.

Form

Form of the CERTIFICATE when returned from the Coal-Meter's Office.

THESE are to certify that there have been delivered out 70 4
of the ship MIDDLETON, within named, whereof William 3 11
Watson is master, 180 chalders and 18 bushels of coals, (being
measured according to the directions prescribed in the act of 70 7 11
parliament, made in the twelfth year of the reign of queen Anne,
intituled, "An Act for the speedy and effectual preserving the
" navigation of the river of Thames, by stopping the breach in
" the levels of Havering and Dagenham in the county of Essex,
" and for ascertaining the coal measure)" and no more on this
present voyage the 19th day of March, 1764.

E. WEIGHER, Sworn Meter.

Receiv'd in full of this voyage 20th of March, 1764.

A. B. Collector.

C. D. Comptroller.

Form

180 18	
1444	
72 4 0	
17 16 1 36.1	
70 7 11	

Form of ENTRY from NEWCASTLE and WARRANT.

Port of } **I** N the SAMUEL and JANE, of Newcastle, Samuel
London. } Merrey master, from ditto. 8 chalders of cinders and
120 chalders of coals, the 16th day of Feb. 1764.

40 Security being taken for answering the duties on this ship, you
may permit the coals to be unloaden, certifying the full con-
tents on the back of this warrant.

JOHN DOE, Collector.
R. DOE, Comptroller.

HARRISON.

*To the sworn meters appointed
to see the above named ship
discharged. J. TRUSTY.*

26 Enter'd per commissioner's order, with allowance of discount, the
26th of Feb. 1764.

Form

Form of the CERTIFICATE when returned from the Coal-Meter's Office.

THESE are to certify that there have been delivered out of the ship SAMUEL and JANE, within named, whereof Samuel 210 33 8 Merrey is master, 8 chalders of cinders and 210 chalders and 33 1687 4 40 bushels of coals, being measured according to the directions 40 prescribed in the act of parliament, made in the twelfth year of the reign of queen Anne, intituled, "An Act for the speedy 1727 4 " and effectual preserving the navigation of the river of Thames, 86 7 4 " by stopping the breach in the levels of Havering and Dagen- 2 3 2 43.2 " ham in the county of Essex, and for ascertaining the coal " measure)" and no more on this present voyage, the 18th day 84 4 2 of Feb. 1764.

SAM. MERCHANT, Sworn Meter.

Receiv'd in full of this voyage, 20th of Feb. 1764.

JOHN DOE, Collector.
R. ROE, Comptroller.

Form

210	33	8	
1687	4	40	
40			
1727	4		
86	7	4	43.2
2	3	2	
84	4	2	

Form of ENTRY from NEWCASTLE and WARRANT.

Port of } IN the SAMUEL and JANE, of Newcastle, Samuel Meek
London. } master, from ditto. 240 chalders of coals, the 16th day
of Nov. 1763.

360

Security being taken for answering the duties on this ship, you may permit the coals to be unloaden, certifying the full contents on the back of this warrant.

A. B. Collector.
C. D. Comptroller.

To the sworn meters appointed
to see the above named Ship
discharged. E. F.

N. B. The above mark is put when the duty is an old bond or
24 lost discount. Form

Form of the CERTIFICATE when returned from the Coal-Meter's Office.

THESE are to certify that there have been delivered out of the ship SAMUEL and JANE, within named whereof Samuel Meek is master, 400 chalders and 9 bushels of coals, (being measured according to the directions prescribed in the act of parliament made in the twelfth year of the reign of queen Anne, intituled, "An Act for the speedy and effectual preserving the navigation of the river Thames, by stopping the breach in the levels of Havering and Dagenham in the county of Essex, and for ascertaining the coal measure)" and no more on this present voyage, the 8th day of Jan. 1764.

400	9
20	0
20	0
40	0
60	0
40	0
60	0
160	2

G. H. Sworn Meter.

Receiv'd in full of this voyage, 26th day of Feb. 1764.

A. B. Collector.

C. D. Comptroller.

Form

Form of ENTRY from SUNDERLAND and WARRANT.

Port of } IN the SARAH of Sunderland, Stephen Wilson, master,
 London. } from ditto. 50 chalders of coals, the 18th day of Feb.
 1764.

28 Security being taken for answering the duties on this ship, you may permit the coals to be unloaden, certifying the full contents on the back of this warrant.

JOHN DOE, Collector.

R. ROE, Comptroller.

To the sworn meters appointed
 to see the above named ship
 discharged.

Dept. GEO. WARD, 40l.

Form

Form of the CERTIFICATE when returned from the Coal-Meter's Office.

THESE are to certify that there have been delivered out of 37 1
the ship SARAH, within named, whereof Stephen Wilson is 1 9 3
master, 98 chalders and 27 bushels of coals (being measured ac- 38 10 3
cording to the directions prescribed in the act of parliament allow'd 3
made in the twelfth year of the reign of queen Anne, intituled,
" An Act for the speedy and effectual preserving the navigation of 38 10 6
" the river of Thames, by stopping the breach in the levels of ^{std.} 1 9 6
" Havering and Dagenham in the county of Essex, and for af- 40 0 0
" certaining the coal measure," and no more on this present
voyage, the 20th day of Feb. 1764.

SAM. MERCHANT, Sworn Meter. deposit 40 0 0

Receiv'd in full of this voyage, 2d of Feb. 1764.

JOHN DOE, Collector.
R. ROE, Comptroller.

Form

Form of ENTRY from HULL, and WAPPA NT

Form of ENTRY from HULL and WARRANT.

Port of } IN the Success of *Hull, James Mann* master, from ditto.
London. } 1 hhd. qt. 2 tons stone coals, the 20th day of Feb.
1764.

62 Security being taken for answering the duties on this ship, you may permit the coals to be unloaden, certifying the full contents on the back of this warrant.

JOHN DOE, Collector.
R. ROE, Comptroller.

*To the sworn meters appointed
to see the above-named ship
discharged.*

8 Deposit Master, 11. 15.

Form

Form of the CERTIFICATE when returned from the Coal-Meter's Office.

THESE are to certify that there have been delivered out of $\frac{2}{12}$ the ship Success within named, whereof James Mann is master, 2 tons of coals, and no more on this present voyage, the 24th day of Feb. 1764. $\frac{8}{0\ 12\ 8}$

G. H. Sworn Meter. $\frac{0\ 12\ 6}{\text{ret'd. } 8\ 6}$
 $\frac{1\ 1\ 0}{}$

Receiv'd in full of this voyage, the 25th of Feb. 1764.

A. B. Collector. dept. 1/15.

C. D. Comptroller.

Form

Form of ENTRY from MILFORD and WARRANT.

Port of } **I** N the HOPEWELL of Yarmouth, James White master
London. } from Milford, 40 chalders of culm and 10 chalders of
 } coals, the 20th day of Feb. 1764.

80 Security being taken for answering the duties on this ship, you
 may permit the coals to be unloaden, certifying the full con-
 tents on the back of this warrant.

JOHN DOE, Collector.
R. R O E, Comptroller.

*To the sworn meters appointed
to see the above named ship
discharged.*

47 Dept. N E L S O N and Co. 22^l. 1s.

Form

Form of the CERTIFICATE when returned from the Coal-Meter's Office.

THESE are to certify that there have been delivered out of 16 9 44 6
the Ship HOPEWELL, within named, whereof *James White* is 130 176 8
master, 16 chalders 9 bushels of coals and 44 chalders 6 bushels 176 8
of culm (being measured according to the directions prescribed in
the act of parliament made in the twelfth year of the reign of 306 8
queen *Anne*, intituled, "An Act for the speedy and effectual
" preserving the navigation of the river of Thames, by stopping 15 6 8 7 8
" the breach in the levels of Havering and Dagenham in the 7 8
" county of Essex, and for ascertaining the coal measure," and 14 19 0
no more on this present voyage, the 20th day of Feb. 1764.

16 9	44 6
130	176 8
176 8	
306 8	7 8
15 6 8	
7 8	
14 19 0	

SAM. MERCHANT, Sworn Meter. dept. 22 1 0
duty. 14 19
return'd 7 2 0

PETER PRICE, Collector.
DAVID COOTE, Comptroller.

Form

Form of ENTRY from SCOTLAND and WARRANT.

Port of } **I**N the FARMER of Dunbar, Alexander Thompson master,
London. } from Alloa, 42 tons of coals, the 20th day of Feb. 1764.

42 Security being taken for answering the duty on this ship,
you may permit the coals to be unloaden, certifying the full
contents on the back of this warrant.

JOHN DOE, Collector.
R. ROE, Comptroller.

*To the sworn weigher appointed
to see the above-named ship
discharged. J. MEAD.*

18

Deposit GILLASPY, 10l. 10s.

N. B. Ten tons landed at Dunbar, as per cocket, dated February
the 4th 1764.

Form

Form of the CERTIFICATE when returned from the Coal-Meter's Office.

THESE are to certify that there have been delivered out of
the ship FARMER, within named, whereof Alexander Thompson
son is master, 38 tons 4 chalders and 9 bushels of coals, and no
more on this present voyage, the 20th day of Feb. 1764.

SAM. MERCHANT, Sworn Weigher.

38 49
228 34
128
34
274 8
13 14 8 6 10
6 10
13 7 10

Receiv'd in full of this voyage, the 20th of Feb. 1764.
13 7 10
allow'd 2
dy 13 8 0
JOHN BIRD, Collector. dpt 10 100 1
TREWJEGON, Comptroller. to pa 2 180

Form

WARRANT AND by Transfire and WARRANT.

Form of ENTRY from SUNDERLAND, by Tranfire, and WARRANT.

Port of } IN the AMBROSE of London, Francis Rockwood master,
London. } from Ipswich, 45 chalders of coals, the 17th day of
Feb. 1764.

26 Security being taken for answering the duties on this ship, you may permit the coals to be unloaded, certifying the full contents on the back of this warrant.

JAMES GREY, Collector.
NAT. BOSLEY, Comptroller.

Deposit CROWLEY and Co. 13l. 13s.

To the sworn meters appointed.

To see the above-named ship

discharged.

3

N. B. Three shilling, and two shilling duty paid at Ipswich, as per tranfire, dated the 11th of Feb. 1764.

Form

Form of the CERTIFICATE when returned from the Coal-Meter's Office.

THESE are to certify that there have been delivered out of
the ship AMBROSÉ; within named, whereof Francis Rock-
wood is master, 79 chalders and 6 bushels of coals (being measured
according to the directions prescribed in the act of parliament
made in the twelfth year of the reign of queen Anne, intituled,
"An Act for the speedy and effectual preserving the navigation of
the river of Thames, by stopping the breach in the levels of
"Havering and Dagenham in the county of Essex and for ascer-
taining the coal measure." and no more on this present voyage, rtd. 216
the 20th day of Feb. 1764.

79 6

237 6

11 17 6 5 10

5 10

11 11 8

SAM. MERCHANT, Sworn Meter, dep. 13 13 0

Receiv'd in full of this voyage, the 20th of Feb. 1764.

JOHN DOE, Collector.

R. ROE, Comptroller.

The

Of the TRANSACTIONS, &c.

2

The ship being entered after one of the above forms, the cocket, papers, and warrant, marked or numbered, if the security is by deposit, and the deposit-money to be made be under 20*l.* it must be paid at the coal-office; but if it exceeds 20*l.* the same is usually directed to be paid into the receiver-general's office, called the treasury, and is done in this manner: the person who pays the money goes to the treasury, at the west-end of the custom-house, and writes a receipt as follows;

R. M. esq;

April 17, 1764.

Received of WILLIAM KING, forty pounds
sixteen shillings. J. J.

J. J.

£ 40 16 0 J. E.

H. B.

When the money is paid and the receipt wrote and signed as above, it is to be carried to the collector's-office; and if there is more than one deposit made, then the master's name and the sum must be endorsed on the back agreeable to the whole total mentioned in the body of the receipt.

EXAMPLE.

JOHN SNOWDEN, 20 10 10

RICHARD REED, 20.16.00

£ 40 16 0

But if the security given be upon bond, and the master and crimp present, the bond is to be filled up to this effect:

Of the TRANSACTIONS, &c.

Form of the B O N D.

200
100
—
300

KNOW all men by these presents, That We William Hunter of Newcastle upon Tyne, mariner, and John Todd of London, coal factor, are held and firmly bound unto our sovereign lord GEORGE the Third, by the grace of God, King of Great-Britain, France and Ireland, defender of the faith, and so forth, in the sum of three hundred pounds of good and lawful money of Great-Britain, to be paid to our said lord the king, his heirs, or successors: to which payment, well and truly to be made we bind ourselves, and every of us, jointly and severally, for and in the whole, our heirs, executors and administrators, and every of them, firmly by these presents, sealed with our seals, dated the twentieth day of March, in the fourth year of the reign of his said majesty, and in the year of our Lord, One thousand Seven hundred and Sixty-four.

THE condition of this obligation is such, That if the above-bounden William Hunter and John Todd, or either of them, shall well and truly pay, or cause to be paid unto Joseph Smith, esq; collector of the duties upon coals, culm, and cinders, at the custom-house, London, or to the collector thereof for the time being, to the use of his majesty, his heirs and successors, the full sum which shall be due for coals, culm, and cinders, delivered out of the ship *Success* of Scarborough from Newcastle, according to the certificate, which shall be made of the quantity thereof by the sworn meter or weigher appointed to see the discharge of the said ship, at any time within three months

months from the date hereof, pursuant to an act of parliament made in the eighth year of the reign of queen Anne, entitled, *An Act for continuing part of the duties upon coals, culm, and cinders, and granting new duties upon houses having twenty windows or more, to raise the sum of fifteen-hundred-thousand pounds by way of lottery, for the service of the year One thousand Seven hundred and Ten*; and pursuant to another act of parliament made in the ninth year of the reign of queen Anne, entitled, *An Act for reviving, continuing, and appropriating certain duties upon several commodities to be exported; and certain duties upon coals to be water-born, and carried coastwise; and for granting further duties upon candles for thirty-two years, to raise fifteen-hundred-thousand pounds by way of a lottery, for the service of the year One thousand Seven hundred and Eleven, and for suppressing such unlawful lotteries, and such insurance offices as are therein mentioned*; and pursuant to an act of parliament made in the fifth year of his late majesty's reign, entitled, *An Act for continuing certain duties upon coals, and culm, and for establishing certain funds to raise money, as well to proceed in the building of new churches, as also to compleat the supply granted to his majesty, and to reserve the overplus monies of the duties for the disposition of the parliament, and for more effectual suppressing private lotteries*; then this present obligation to be void, or else to remain in full force and virtue.

Sealed and delivered,
being first legally stampd,
in the presence of

W. HUNTER.

20/248

32

R. ROE,

JOHN TODD.

N. B. The numbers in the margin are 1st, the day of the month on which the ship entered; 2^{dly}, the number of ships entered in the quarter; and 3^{dly}, the daily number, or number of ships entered on the respective day.

It may not be improper in this place, to shew the method of computing the penalty of the bond, which is as follows :

Suppose 194 chalders of coals entered, by entry-papers from the cocket.

EXAMPLE.

$$\begin{array}{r} \text{Cha.} \\ 194 \\ 97 \\ \hline \text{£ } 301 \end{array}$$

after halveing the quantity, and adding the product to the whole sum that was halved, if in the unit's place, the unit of the whole quantity, and the unit of the halveing, added together does not amount to ten, then you are to carry but one to the ten's place; but if, as in the above example, you must carry two. Also you need not regard the single 1; for if it had been 302, 303, 304, &c. it would be enough to enter 300*l.* in the bond; if it had been 310 you might put in the whole: but a pound or two is not material.

EXAMPLE II.

$$\begin{array}{r} 186 \\ 93 \text{ here I carry but 1.} \\ \hline \text{£ } 289 \end{array}$$

The bond thus filled up it is given to the master to sign, and when executed by both master and crimp, the warrant will be signed by the collector and comptroller, in order to obtain a meter; this done, the next step to be taken is to pay the coast-light, and trinity-house duties to the collector thereof, for those lights paid short at the clearing port, then the coc-
ket

ket is to be carried over the way to the coast-office; and a lord mayor's bill is to be filled up as follows:

Form of the LORD MAYOR's BILL.

To the right honourable the lord mayor.

London } THESE are to certify your lordship,
that *John Bennet* hath brought into
this port, in the *Yarmouth*, 200 chalders of
coals from *Newcastle*.

KING.

Custom-house, London,
March 31, 1764.

A. B. per Collector.

which bill is to be carried to Mr. *Fanshaw's* office, about three parts up the room on the right hand; and when matters are settled with Mr. *Reed* his clerk, the warrant given at the coal-office, and the bill had from the coast-office exchanged for another to the same effect as the lord mayor's, that with the warrant must be carried to the coal-meter's office, the *Crown* behind St. *Dunstan's* church near *Thames-street*, and the gentlemen attending there, will dispatch a meter to the delivery of the ship.

As soon as the ship is delivered, the most regular method is to go to the coal-meter's office, and get the certificate of the quantity delivered filled up, which is upon the back of the warrant given by the collector and comptroller; and when that is done, and signed by one of the sworn meters or weighers, it must be carried again to the custom-house, and the collector will settle the duty, which if it be on the security by bond when the money is paid, the bond will

will be delivered in order to be cancelled, or if a deposit, the surplus, if any, will be returned, and then the master is at liberty to proceed on his voyage. This manner of proceeding is that which a captain is to pursue, when he manages or transacts the business of entry himself, without applying to a crimp or agent; but when the crimp acts for the master, after the ship is delivered, he settles all charges with the master agreeable to the form hereafter mentioned, and then the master has nothing more to do but to get his ship ready for sailing; and his return will, with other ship's delivery's, be duly sent in proper time down to the loading-port.

The common practice in receiving the duties from the crimps is as follows: When they have applied at the coal-meters office for the warrants or certificates of the several ships deliveries consigned to them, and the metage paid, the same are brought to the collector's office at the long-room in the custom-house; who will himself, or his clerk, compute the duties thereon in the manner specified on the warrants, the computation on the right-hand being done by the help of the table hereafter-mentioned; and that on the left is the manner in which the comptroller checks the collector's computation. When the collector has settled the duties upon the warrants, the person who brought the same, *viz.* either the crimp or his clerk are asked how much they make their duties, which, if it agree with the collector's total, they are referred to the office called the Treasury, where the payment is to be made, and a receipt taken for the money, signed by three of the receiver-general's clerks in the following manner:

A. B.

A. B. Esq;

April 4th, 1764.

Received of Mr. *William King*, two thousand
three hundred twenty-six pounds thirteen
shillings and fourpence,

£. 2326 13 4

C. D.

E. E.

G. H.

the receipt thus signed, is carried to the collector who takes it as a voucher for the receipt of the money.

And as it sometimes happens the receipt is not exactly the sum of the duties or deposit, (from the mistake of the person who pays the same) the difference, which is generally very small, is settled at the collector's office before the security is discharged; and it must be remembered, when the receipt is delivered to the collector, and answers the total sum of the duties, then demand is to be made for the giving up those several bonds, for which the respective warrants have been produced, with the meters certificate thereon, the person therefore calls them over, and, as he names them, they are delivered for cancelling, or taking off the name of the master and crimp.



Form of a CRIMP's Account.

LONDON, April 10th, 1764.

Dr. Mr. Josiab Hutchinson, Master of

	l.	s.	d.			
To Nicholas Gatt	—	—	—			
To bill and entry	—	3	6			
To cocket fee, water bailey and return	—	4	6			
To trinity dues $\frac{1}{2}$ per cha. per cocket	—	4	—			
To Noar light	—	3	—			
	Cha. V.					
To L. mayor's dues per Lon. cha. 118	—	3	6	—	18	6
To labourers at per xxth drinking-money	—	—	—	—	—	—
To metage 8d. and orphans duty 6d. per chal.	—	—	—	6	18	—
To king's duty 8s. per chal. bond & meter's sack	—	—	—	46	9	—
To — Tons of ballast, at — per ton	—	—	—	—	—	—
To discount 2 per cent. and expences	—	—	—	2	18	—
To commission $\frac{1}{2}$ per cent.	—	—	—	1	1	—
				58	4	6
To William Daniel's note 60 days	£. 35	—	—			
To Charles Masterman, do. do.	—	35	—	70	—	—
To cash	—	—	—	5	8	—
To 400l. insurance and policy	—	—	—	10	15	6
To ballance paid yourself	—	—	—	39	6	—
				£. 183	14	—

Form

Of the TRANSACTIONS, &c.

35

Form of a CRIMP's Account.

LONDON, April 10th, 1764.

the Ship K E N T,

Cr.

59	3	Mr. William Daniel, at —	32 l.	93	—	—
59	1	Mr. Masterman and Co.		90	14	—
By 118	0	Cha. Pontop, coals sold - -		183	14	0
		E. E.				
		For Messieurs	A. & B.			
			C. D.			

F 2

And

And here I think it may be necessary to inform the master and merchant, that in the port of *London* none are admitted to give security, or act as crimps, with respect to the business of giving bond at the office, till they have entered into a colateral security with the collector, under the penalty of 2000 l. jointly and separately, with three others, for the regular payment or discharge of all bonds or securities they enter into with the master; a copy of which bond is, for the satisfaction and information of all who may be desirous of commencing crimps, inserted, and is as follows:

Form of a collateral BOND to be given to the Collector.

KNOW all men by these presents, That we *A. B.* of the parish of *St. Paul, Shadwell, London*, coal-factor; *B. C.* of the same place, gentleman; *M. M.* of *Christ Church* in the county of *Surry*, lighterman, and *W. J.* of *St. Saviour's Southwark*, lighterman, are held and firmly bound unto our sovereign lord **GEORGE** the Third, by the grace of God of *Great Britain, France and Ireland*, King, defender of the faith, and so forth, in the sum of Two thousand pounds of good and lawful money of *Great Britain*, to be paid to our said lord the King, his heirs or successors; to which payment, well and truly to be made, we bind ourselves, and every of us, jointly and severally, for, and in the whole, our heirs, executors and administrators, and every of them, firmly by these presents. Sealed with our seals, dated the twenty-fourth day of *March*, in the fourth year of the reign of his said majesty, and in the year of our Lord One thousand seven hundred and sixty four.

Whereas

G. K.
W. H.

Now that the master may, in some measure, judge for himself, when a meter executes his duty in an upright and faithful manner, he is to observe that the

the legal and general practice in the port of *London*, as to the delivering ships in the pool, is after the manner following: "One of the sworn meters, who officiate both for the king and the city, attends on board every coal-ship, on receiving the collector's warrant, to see such ship delivered or discharged; and no coals are delivered out of such ships into any other vessel till they are admeasured under the inspection of the sworn meter or weigher, who takes an account of the same.

"He provides a vat containing nine bushels of legal *Winchester* measure, which is placed near the side of the ship, and the coals being heaped therein from the brim to a point, are turned out into the lighter or other vessel prepared to receive them; the same method, *mutatis mutandis*, is observed in cases of coals delivered by weight."

And by acts of { 9 and 10 W. III. c. 13. f. 9. }
 { 10 & 11 W. III. c. 21. f. 28. }

Meters or weighers neglecting to return just and faithful certificates of the quantities of all coals, culm and cinders by them delivered, forfeit 100 *l*.

OF THE

Method of collecting the DUTIES

ON

COALS, CULM and CINDERS.

THOUGH the duties in the out ports are different from those collected in *London*, yet the method of ascertaining them may, and ought to be the same in all; and as it is thought the practice used in the port of *London* is more perfect than in any other, it certainly should be a standing rule to all the ports in the kingdom: And, indeed, as the method of computation, forms of books, accounts, &c. and other steps with respect to custom-house proceedings in the collection and payment of the duties, are as numerous as almost the ports, it would be an endless, as well as useless piece of work, to endeavour to attempt shewing the same; therefore, for the reasons abovementioned, I have chiefly confined myself to the practice in the port of *London*; yet I have not, through the whole work, omitted any the least transaction which I know, or imagine necessary or proper for the young out-port, collector and comptroller's information, or that may forward him in a satisfactory discharge of his duty.

The duties respecting those payable in *London*, as levied by the several acts of parliament, will be best understood by having recourse to the following particulars:

His

40 Of the Method of COLLECTING, &c:

His Majesty's Duties on Coals imported from foreign Parts are

	<i>per chalder.</i>		<i>per Ton.</i>
	<i>s.</i>	<i>d.</i>	<i>s.</i>
By 8 Ann	4	6	3
9 Ann	3		2
5 Geo. I. into the port of <i>Lon.</i>	7	6	5
	3		3
Amounting at <i>London</i> to - - -	10	6	8

This duty for coals imported from foreign parts is payable by the importer: And, by the 7th rule in the book of rates, foreign goods having paid duty at importation, may be exported, after the space of a year is elapsed, duty free.

As to the importation of coals from foreign parts, it seems there never was but one instance of any being imported, which was about the year 1703, a foreign ship being wrecked at *Rye* in *Suffex*, forty chalders of coals bought in *Holland* were taken out of her, and paid 4*s.* 6*d.* *per* 8 Ann, to 3*s.* duty, and 3*s.* *per* 9 Ann, to the 2*s.* duty.

His Majesty's duties on Coals carried coastways, are:

	<i>per chalder.</i>		<i>per Ton</i>
By 8 Ann	3		2
9 Ann	2		1 4
5 Geo. I. to the port of <i>London</i>	5		3 4
	3		3
Amounting at <i>London</i> to - -	8		6 4

His

His Majesty's Duties on all Culm Waterborne, are

	per chalder.
By 8 Ann	0 7 $\frac{2}{16}$
9 Ann	0 4 $\frac{8}{16}$
	1 0
5 Geo. I. to the port of London	3
Amounting in London to - -	4 0

His Majesty's Duties on all Cinders Waterborne, are

	per chalder
By 8 Ann	0 3 0
9 Ann	0 2 0
Amounting at London to - -	0 5 0

This duty on coals, &c. brought coastwise, is payable by the master or owner of the ship.

And by 9 Hen. V. c. 10, it was enacted and confirmed by 21 Jac. I. c. 2. f. 5. That for every chalder of coals sold to persons not free in the port of the town of *Newcastle upon Tyne*, 2d. is due to the king for custom,

EXEMPTIONS.

By 9 Ann, c. 22, f. 3, One hundred chalder of coals brought yearly for the service of *Chelsea Hospital*, are by the 5 Geo. I, c. 9, f. 3, exempted from the duty granted by the act. See also 6 Geo. I. c. 4. sect. 1.

G

A N D

By { 8 Ann c. 4. f. 39
9 Ann c. 6. f. 54
14 Geo. II. c. 41 f. 3 }

Coals, Culm and cinders carried from the bridge of sterling to the town of *Dunbar*, or to any part betwixt them, or from *Ellenfoot* to *Bank-End*, in the county of *Cumberland*, or from any place to any other place betwixt them, are exempt from duty. Likewise all coals carried coastwise to the counties of *Cornwall* and *Devon*, used in melting of copper and tin ore, or in fire-engines for draining tin and copper mines in *Cornwall*, the duty is to be wholly repaid, or an allowance made out of the oversea duty.

The Acts of { 9 and 10 W. III. c. 13.
10 and 11 W. III. c. 21. } are made

The Model for collecting the Duties on Coals, Culm and Cinders.

And the following statutes, with respect to this branch of the revenue, are digested in this manner, so as to give at once a view of the several Acts now in force:

Statutes concerning the Duties on Coals, Culm and Cinders.

9 Hen. V. c. 10.	9 Ann, c. 23. f. 90
21 Jac. I. c. 2. f. 5.	12 Ann, st. 2. c. 9.
9 and 10 W. III. c. 13.	1 Geo. I. st. 2. c. 23
10 and 11 W. III. c. 21.	5 Geo. I. c. 9.
8 Ann, c. 4.	22 Geo. 2. c. 37.
9 Ann, c. 6.	

Statutes concerning the Measures of Coals, Culm and Cinders, and the regulating the Coal Trade in General.

9 Hen. V. c. 10.	3 Geo. II. c. 26.
16 and 17 Car. II. c. 2.	4 Geo. II. c. 30. f. 1, 2.
30 Car. II. c. 8.	11 Geo. II. c. 15. f. 8.
6 and 7 W. III. c. 10. f. 2. 5.	17 Geo. II. c. 35.
9 Ann, c. 21.	19 Geo. II. c. 35.
12 Ann, ft. 2. c. 17. f. 11.	23 Geo. II. c. 26.
12 Ann. sess. 2. c. 27, f. 12.	

The Duties on Coals, Culm and Cinders were,

By 9 and 10 W. III. c. 13. f. 1. granted to 15 May 1698.

10 and 11 W. III. c. 21. f. 28. ditto 15 May 1703.

1 Ann. c. 4. f. 1. continued to 15 May 1708.

4 Do. c. 6. f. 4. Do. 30 Sep. 1710

5 Do. c. 8. f. 12 } Do. 30 Sep. 1710

8 Ann. c. 4. f. 1. continued to 29 Sep. 1742.

9 Ann. c. 22. for building 50 new Churches.

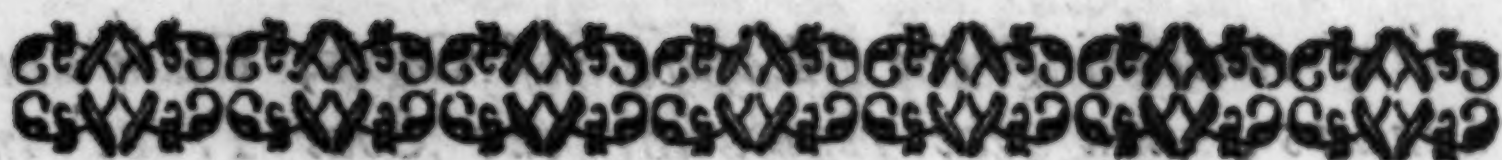
Continued.

By 3 Geo. I. c. 7. f. 1. } For ever.

5 Geo. I. c. 19. f. 1. } For ever.

6 Geo. I. c. 4. f. 1. } For ever.

Having thus given a state of the Acts of parliament relative to the importation, and the regulation of the trade, &c. I now proceed to explain the method of computation.



OF THE
Computation of the DUTIES

ON

COALS, CULM and CINDERS,
Brought Coastwise into the
PORT of LONDON.

THE chalders of coals are to be divided into a 3s. duty, a 2s. duty, and a 3s. duty called the church duty, equal to the duty of 8s. *per* chalder for every chalder of coals imported or brought coastwise into the port of *London*.

Tons of coals are to be divided into a 2s. duty for the 3s. duty; a 1s. and 4d. for the 2s. duty, and a 3s. duty for the church duty, equal to the duty of 6s. and 4d. *per* ton, to be paid for every ton of coals imported or brought coastwise into the port of *London*.

Chalders

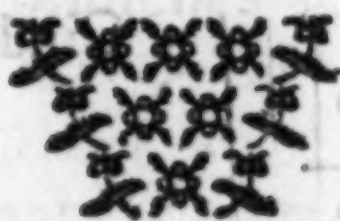
Chalders of culm are to be divided into $\frac{3}{4}$ of a shilling for the 3s. duty; $\frac{2}{3}$ of a shilling for the 2s. duty, and a 3s. duty for the church duty, equal to 4s. *per* chalder for all culm imported or brought coastwise into the port of *London*.

Chalders of cinders are to be divided into a 3s. duty, and a 2s. duty only, cinders not paying the church duty, and is equal to 5s. *per* chalder.

Abstract of the above is as follows:

Coals 3s. 2s. 3s. *per* chalder = 8s. *per* chalder.
 Culm $\frac{3}{4}$ $\frac{2}{3}$ 3s. *per* chalder = 4s. *per* chalder.
 Cinders 3s. 2s. only *per* chalder = 5s. *per* chalder.
 Tons of coals 2s. 1s. 4d. 3s. *per* ton = 6s. 4d. *per* ton.

N. B. In the port of *London*, by the boards order or minute of the 11th *January* 1747, sixteen working days are allowed for saving the discount (excluding Sundays and holidays) after delivery of the cocket.



Various.

Various Computations of the Duties on Coals, Culm and Cinders, respecting all the circumstances of Entry and delivery in the port of London.

With allowance of discount.

Without allowance.
of discount.

Example.

Cha.	Bush.		Cha.	Bush.
20,461	30 Coals.	}	420	0 Coals.
112	$\frac{3}{4}$ Tons.		60	24 Culm.
125	6 Culm.		102	0 Tons.
248	6 Cinders.			

Bonded.

32 18 Coals paid church duty only. Cha. Bush.
100 Cha. coals for the use of *Chelsea Hof.* 1174 18 Coals.

Coals.	Tons.
20461 = 30	112 $\frac{3}{4}$
163694 8	672

4092 4	8184 14 8	37 4
	204 12 4	4 9
£. 7980 3 4	£. 714 1	
	35 14 1	17 10
	0 17 10	
	£. 34 16 3	

Culm.	Cinders.
125 6	248 6
500 8	1240 10
12 6	25 0 8
	12 6
£. 24 8 2	31 0
	62 0 10
	1 11 0
	£. 60 9 10

32 18	Church duty only.	100	Cha. Chel. Hospital.
97 6		500	
4 17 6		25 0 0	12 6
2 5		12 6	
4 15 1		£. 24 7 6	

So that the total neat Duty of

Cha.	Buf.					l.	s.	d.
20,461	30	Coals	-	-	is	7980	2	4
112 $\frac{3}{4}$		Tons	-	-	-	34	16	3
125	6	Culm	-	-	-	24	8	2
248	6	Cinders	-	-	-	60	9	10
32 18		Coals church duty only.				4	15	1
100		Chalder Chelfea Hospital				24	7	6

Total neat duty discount allowed £. 8128 19 2

Agreeable to the above method, the comptroller computes and checks the collector's computation on the warrants, and is the general computation for collector and comptroller when the duties are computed without the table.

I therefore proceed to give a distinct view of the particular computation of the before-mentioned quantities, in order to shew the manner in which the weeks and quarters computation is done, together with the particular branches to be applied in the King's books.

EXAMPLE.

EXAMPLE.

With allowance of discount.

Cha. Buf.

20,461 30

112 $\frac{3}{4}$ Tons

125 6 Culm

248 6 Cinders

32 18 Coals church duty only.

100 Chelfea Hospital.

Without allowance of discount.

420 Cha. Coals

60 24 Culm

142 Tons.

Bonded.

Cha. Bush.

1174 18 Coals.

Coals.

20,461 30

1023 1 10 = 1s.

1023 1 10 = 1s.

2046 3 8 = 2s.

3069 5 6 = 3s. Duty

2046 3 8 = 2s. Duty

3069 5 6 = 3s. Churches

£. 8184 14 8

Total gross duty.

Tons.

112 $\frac{3}{4}$

5 12 9

5 12 9

11 5 6 = 2s.

7 10 4 = 1s. 4d.

16 18 3 = 3s.

4d. $\frac{1}{3}$ 5 12 9 = 1s.

1 17 7 = 4d.

7 10 4 = 1s. 4d.

for the 3s. Duty.

for the 2s. Duty.

or Church Duty.

£. 35 14 1

Total gross Duty.

Coals

Coals.

32 18 Church duty only.

1 12 6 = 1s.

1 12 6 = 1s.

3 5 0 = 2s.

4 17 6 Total church duty.

Or 32 18

97 6

£. 4 17 6

248 6 Cinders

12 8 2 = 1s.

12 8 2 = 1s.

24 16 4 = 2s. Duty,

37 4 6 = 3s. Duty.

24 16 4 = 2s. Duty.

£. 62 0 10 Total gross Duty.



H

Culm.

Culm.

125 6

6 5 2 = 1s.

 $\frac{1}{3}$ 1 5 0 $\frac{1}{4}$ $\frac{3}{5}$ = $\frac{1}{3}$ 1 5 0 $\frac{1}{4}$ $\frac{3}{5}$ = $\frac{1}{3}$ 2 10 0 $\frac{3}{4}$ $\frac{1}{5}$ = $\frac{2}{5}$ 3 15 1 $\frac{4}{5}$ = $\frac{3}{5}$ 2 10 0 $\frac{3}{4}$ $\frac{1}{5}$ = $\frac{2}{5}$

18 15 6

But as no farthings are taken in the port of *London*, the duties may stand thus on account of the fractions.

3s. Duty 3 15 1

2s. Duty 2 10 1

= 3s. Churches 18 15 6

£. 25 0 8

Total gross Duty.

£. 25 0 8 total

EXAMPLE.

100 Chalder Coals *Chelsea* Hospital.

5 0 0 = 1s.

5 0 0 = 1s.

10 0 0 = 2s. Duty.

15 0 0 = 3s. Duty.

10 0 0 = 2s. Duty.

£. 25 0 0 Gross Duty.

When a ship has been delivered, out of which the 100 Chalder of Coals were for *Chelsea* Hospital, the proper officers there transmit a certificate of the same being properly received safe into the stores of the hospital, which certificate the crimp or factor brings to the Custom-house, in order to be annexed to the warrant, and is there left with the collector of the coal duty, and the duty is settled as follows, viz.

Suppose

Suppose a Ship from *Newcastle* delivered

	Coals	Cha.	Buf.	
		280	18	
<i>Chelsea Hosp.</i>	Out of which 100 Chal-	100	0	}
100 Cha.	ders were for the use			
	of <i>Chelsea Hospital</i> .			
500	Which pay the full duties	180	18	}
	of 8s. per chalder.			
25				
		1444	0	
	Gross duty at 8s. per chalder	72	4 0	
	Gross duty for <i>Chelsea Hosp.</i> at 5s. per cha.	25	0 0	
		48 7	97 4 0	
			2 8 7 Disc.	
	Total neat duty	£. 94	15 5	

Or may be thus computed:

280 18	
100	100
180 18	500
1444	
500	
48 7	1944
	97 4 0
	2 8 7
£. 94 15 5	Total as before.

2

Quantities

Of the COMPUTATION, &c.

Quantities without Allowance of discount.

Cha.

420 Coals.

$$21 \ 0 \ 0 = 1s.$$

$$21 \ 0 \ 0 = 1s.$$

 $\frac{21}{3}$

$$42 \ 0 \ 0 = 2s.$$

$$63 \ 0 \ 0 = 3s. \text{ Duty.}$$

$$42 \ 0 \ 0 = 2s. \text{ Duty.}$$

$$63 \ 0 \ 0 = \text{Church Duty.}$$

$$\text{Total } \pounds. \ 168 \ 0 \ 0$$

Tons.

142

$$4d. \ \frac{1}{3} \ 7 \ 2 \ 0 \} \ 1s.$$

$$2 \ 7 \ 4 \} \ 4d.$$

$$7 \ 2 \ 0 = 1s.$$

$$7 \ 2 \ 0 = 1s.$$

$$9 \ 9 \ 4 = 1s. \ 4d. \text{ for } 2s. \text{ Duty}$$

$$14 \ 4 \ 0 = 2s. \text{ Duty for } 3s. \text{ Duty.}$$

$$9 \ 9 \ 4 = 1s. \ 4d. \text{ for } 2s. \text{ Duty.}$$

$$21 \ 6 \ 0 = 3s. \text{ or church duty.}$$

$$\pounds. \ 44 \ 19 \ 4$$

Culm.

60 24

$$3 \ 0 \ 8$$

$$\frac{1}{3} \ 0 \ 12 \ 1 \ \frac{1}{2} \ \frac{2}{3} = \frac{1}{3} \text{ of a shilling.}$$

$$0 \ 12 \ 1 \ \frac{1}{2} \ \frac{2}{3} = \frac{1}{3} \text{ ditto.}$$

$$1 \ 4 \ 3 \ - \ \frac{4}{3} = \frac{2}{3} \text{ ditto.}$$

$$1 \ 16 \ 4 \ \frac{3}{4} \ \frac{1}{3} = \frac{3}{3} \text{ for } 3s. \text{ Duty.}$$

$$1 \ 4 \ 3 \ - \ \frac{4}{3} = \frac{2}{3} \text{ for } 2s. \text{ Duty.}$$

$$9 \ 2 \ 0 \ - \ 3s. \text{ or Church Duty}$$

$$\text{Total } \pounds. \ 12 \ 2 \ 8 \ H$$

But

But for Fractions may stand thus :

<i>l.</i>	<i>s.</i>	<i>d.</i>	
1	16	5	= 3 <i>s.</i> Duty
1	4	3	= 2 <i>s.</i> Duty
9	2	0	= 3 <i>s.</i> Church Duty.
£.	12	2	8

B O N D S.

1174 18 Coals.

58 14 6 = 1*s.*

58 14 6 = 1*s.*

117 9 0 = 2*s.*

176 3 6 = 3*s.* Duty.

117 9 0 = 2*s.* Duty.

176 3 6 Churches.

Total £. 469 16 0

Here follows the manner in which the several quantities delivered in the week or quarter, after separately being computed, are put together, in order to form the proper totals for entry and application in the King's books.

EXAMPLE,

E X A M P L E.

	5 per Cent.	3s. Duty.	2s. Duty.	Churches.	Total.
20,461	30 Coals	156 16 7	104 11 0	155 9 10	416 17 5
112 ³ / ₄	Tons	3069 5 6	2046 3 1	3069 5 6	8184 14 8
125	Culm	11 5 6	7 10 4	16 18 3	35 14 1
248	Cinders	3 15 1	2 10 1	18 15 6	25 9 8
32 18	Coals paid church duty only	37 4 6	24 16 4	— — —	62 0 10
100 Cha. coals	Chel. Hof.	15 0 0	10 0 0	4 17 6	4 17 6
				— — —	25 0 0
Discount 2 ¹ / ₂ per Cent.		3136 10 7	2091 0 5	3109 16 9	8337 7 9
		78 8 3 ¹ / ₂	52 5 6	77 14 11	208 8 8 ¹ / ₂
Without Discount.		3058 2 3 ¹ / ₂	2038 14 11	3032 1 10	8128 19 0 ¹ / ₂
420 Coals.		63 0 0	42 0 0	63 0 0	168 0 0
142 Tons		14 4 0	9 9 4	21 6 0	44 19 4
60 24 Culm		1 16 5	1 4 3	9 2 0	12 2 8
Total neat Duty	—	£. 3137 2 8 ¹ / ₂	2091 8 6	3125 9 10	8354 1 0 ¹ / ₂

BONDS.

Of the COMPUTATION, &c.

55

BONDS.

 1174 18

58 14 6 = 1s.

58 14 6 = 1s.

 117 9 0 = 2s.

176 3 6 = 3s. Duty.

117 9 0 = 2s. Duty.

176 3 6 = Churches.

 Total £. 469 16 0 Received on Bonds.

This method is always made use of in settling and computing the duties in the week and quarter in the port of *London*, except some little deviation respecting the application of the balances of the several duties in the quarter, which, in the King's books, is ever to be alike, in order to shew the collector and the Receiver-General's accounts are balanced, which in fact is so, as the collector always, in the last week of the quarter, reserves, out of the duties, a sufficient sum of money to answer the deposit's resting, or which have, from time to time, in the quarter, been paid into the treasury by persons making the same, as before-mentioned, upon entry of their ships, and giving security by deposit; which said sum, to answer the deposit's resting, are paid back again to the Receiver-General's office the next custom-house day after the quarter-day; but for further particulars refer to the note at the foot of the week book.

And as in the general and particular computation of the duties in taking off the discount, there will always be some difference, so an allowance is granted the collector each week to balance his accounts in the cash-

cash-book, which difference seldom exceeds 4s. so likewise there arises a great difference between the 3s. duty and the church duty, owing to the disproportion of the receipt of the duties on tons of coals, and chalders of culm. Hence there is an absolute necessity for the collector to pay a regard to the application of the odd pounds and shillings which every week unavoidably is produced, and is called giving it to the church duty; therefore, in settling the quarter's account, he is obliged to make a sort of forced discount, in order that the 3s. and the church duty may agree, as well as to make even the receipt and payment.

The manner in which the collector proceeds to judge of the inequality of the quarter's difference, on the receipt of the respective duties, is by making or drawing out an abstract of the first eleven or twelve weeks quantities delivered, according to the number of weeks in the quarter, which quantities are computed in the manner as before directed, and the discount thereon, generally answers with the total discount of the said first eleven, twelve, or thirteen weeks in the quarter, except in a penny or three halfpence at the most, and is called trying the discounts. And upon quarter day the whole week and quarter's delivery are put together and computed, and the discount of the one deducted from the other, produce the application *of the week and quarter*. But as this can be no where done but in the port *London*, as the duties now stand, it was needless to say so much on this head, and therefore shall take no further notice than by shewing the manner of dividing the whole week's receipt, so that the same may be applied to the respective branches as directed by act of parliament.

EXAMPLE.

EXAMPLE.

Suppose the neat receipt in the week

Amounts to £. 6721 18 4 $\frac{1}{2}$ which is to be applied

in the application note which is weekly delivered to the Receiver-General, and in the week's account papers delivered to the Comptroller-General, and the Comptroller of the Issues, and payments respectively every Saturday.

The application is found by dividing the sum into

th's, th's, th's.
 $\frac{3}{8}$, $\frac{2}{8}$, and $\frac{3}{8}$.

EXAMPLE I.

$\frac{1}{8}$ 6721 18 4 $\frac{1}{2}$

840 = $\frac{1}{8}$ 1l. 18s. 4d. $\frac{1}{2}$ over

840 = $\frac{1}{8}$

1680 = $\frac{2}{8}$

2520 = $\frac{3}{8}$

1680 = $\frac{2}{8}$

2521 18 4 $\frac{1}{2}$ = $\frac{3}{8}$, and the 1 18 4 $\frac{1}{2}$ over which is given to the church duty.

• £. 6721 18 4 $\frac{1}{2}$

I

EXAMPLE II.

EXAMPLE II.

$$\frac{1}{8} \quad 7327 \quad 6 \quad 2 \frac{1}{2}$$

$$915 \quad 15 = \frac{1}{8} \text{ (7 over, therefore divide 6}$$

$$915 \quad 15 = \frac{1}{8} \text{ and give the remainder to}$$

the church duty.

$$1831 \quad 10 = \frac{2}{8}$$

$$2747 \quad 5 = \frac{3}{8}$$

$$1831 \quad 10 = \frac{2}{8}$$

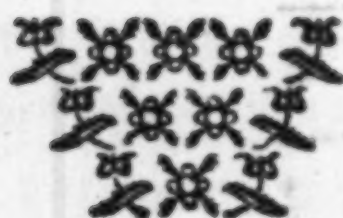
l. s. d.

$$2748 \quad 11 \quad 2 \quad \frac{1}{2} = \frac{1}{8} \text{ being } 1 \quad 6 \quad 2 \quad \frac{1}{2} \text{ over to}$$

the church duty.

$$7327 \quad 6 \quad 2 \quad \frac{1}{2}$$

The above being a discretionary give and take by the collector, no certainty is set for the same, and is always more or less.



Computation



OF THE

Computation of the DUTIES

ON

COALS, CULM and CINDERS,

Agreeable to the DUTIES taken or received in the

O U T P O R T S.

	<i>l.</i>	<i>s.</i>	<i>d.</i>	
Coals at	0	5	0	<i>per Chalder</i>
Tons Coals	0	3	4	<i>per Ton</i>
Culm at	0	1	0	<i>per Chalder</i>
Cinders at	0	5	0	<i>per Chalder</i>

But before I begin upon the method of Computation, it is proper here to observe, that the time limited for the ship's being delivered, in order to save or have an allowance of the discount of $2\frac{1}{2}$ *per Cent.* as before mentioned, is in many ports very different, the board having thought necessary to allow

In some 6 working days ;

In others

$\left\{ \begin{array}{c} 10 \\ 14 \end{array} \right\}$

And

And in the Port of *London* 16 working days.

However, in these cases the officers are intirely to be governed by the orders of the board, always remembering to do nothing, without their honours concurrence, where provision is not made for their government by the several acts of parliament, or their honours instructions from time to time given.

It may not also be improper, in this place, to remind the collector and comptroller, That, upon closing the balance of accounts between the King and the collector at the end of the year, at Christmas, proper regard is to be had that the salaries, or allowance of poundage on the collection, does not exceed the following particulars, otherwise the examiners will make a surcharge thereof.

The poundage for collecting and accounting for the duties on coals, culm and cinders, being

Till they exceed 1000 l.	$\left\{ \begin{array}{l} 2 \text{ per Cent. to the collector} \\ 1 \text{ per Cent to the comptroller} \\ s. d. \end{array} \right.$	$\left. \begin{array}{l} \text{Upon the} \\ \text{whole a-} \\ \text{mount of} \\ \text{the year} \\ \text{ending at} \\ \text{Christmas.} \end{array} \right\}$
After they exceed 1000 l.	$\left\{ \begin{array}{l} 13 4 \text{ or } \frac{2}{3} \text{ per C. to the coll.} \\ 6 8 \text{ or } \frac{1}{3} \text{ per C. to the comp.} \end{array} \right.$	

But to go on with the computation.

EXAMPLE.

Cha.	Bush.		Cha.	Bush.	
22,377	18 or 2 Vats	Coals	425	27 or 3 Vats	Culm

Coals.

Coals.

22,377 18

1118 17 6 = 1s.

1118 17 6 = 1s.

2237 15 0 = 2s.

3356 12 6 = 3s. Duty.

2237 15 0 = 2s. Duty.

£. 5594 7 6 Coals.

Culm.

425 27

$\frac{1}{3}$ 21 5 9 = 1s.

4 5 1 $\frac{3}{4}$ $\frac{1}{5} = \frac{1}{5}$

4 5 1 $\frac{3}{4}$ $\frac{1}{5} = \frac{1}{5}$

8 10 3 $\frac{1}{2}$ $\frac{2}{5} = \frac{2}{5}$

12 15 5 $\frac{1}{2}$ $\frac{3}{5} = \frac{3}{5}$, or 3s. Duty.

8 10 3 $\frac{1}{2}$ $\frac{2}{5} = \frac{2}{5}$, or 2s. Duty.

£. 21 5 9

~~65XV22~~
~~65XV22~~

3s. Duty.

5 per Cent.	3s. Duty.	2s. Duty.	Total.
22,377 18 Coals —	168 9 4 $\frac{3}{4}$	112 6 3	280 15 7 $\frac{3}{4}$
425 27 Culm —	3356 12 6	2237 15 0	5594 7 6
	12 15 5 $\frac{1}{2}$	8 10 3 $\frac{1}{2}$	21 5 9
Discount at 2 $\frac{1}{2}$ per Cent.	3369 7 11 $\frac{1}{2}$	2246 5 3 $\frac{1}{2}$	5615 13 3
	84 4 8 $\frac{1}{4}$	56 3 1 $\frac{1}{2}$	140 7 9 $\frac{3}{4}$
Total — — —	3285 3 3 $\frac{1}{4}$	2190 2 2	5475 5 5 $\frac{1}{4}$

Now supposing this to be the total amount of the whole year's collection ending at Christmas, in order to try how the general computation of the year agrees, with the particular monthly, &c. poundage and meetage, here follows the method of computation thereof.

But first, with respect to casting up the collector's and comptroller's 2 per Cent. and 1 per Cent. 13s. 4d. or $\frac{2}{3}$ d's per Cent. and 6s. 8d. or $\frac{1}{3}$ d. per Cent. take the following particulars.

The

The one per Cent. is found by taking $\frac{1}{5}$ of 5 per Cent. off the total.

The one *per Cent.* is found by taking $\frac{1}{3}$ of 5 *per Cent.* off the total.
 2 *per Cent.* is found by taking $\frac{1}{3}$ of 10 *per Cent.* ditto.
 6s. 8d. or $\frac{1}{3}$, is found by taking 5 *per Cent.* of 5 *per Cent.* adding $\frac{1}{3}$ ditto.
 10 *per Cent.* is found by taking 5 *per Cent.* twice, ditto.
 5 *per Cent.* is found by taking $\frac{1}{2}$ of the total.
 2 $\frac{1}{2}$ *per Cent.* is found by taking $\frac{1}{2}$ of 5 *per Cent.*

And all other *per Cents* may, with the help of the above particulars, be easily found either by doubling or halving the *per Cent.* till the desired one is produced.

EXAMPLE.

The total amount of the year's collection			—	—	—
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>
The 2 <i>per Cent.</i> on —	5000	0	0	100	0
1 <i>per Cent.</i> on —	5000	0	0	50	0
<i>s. d. per Cent.</i>					
The 13 4 or $\frac{2}{3}$ on —	475	5	5 $\frac{1}{4}$	3	3
6 8 or $\frac{1}{3}$ on —	475	5	5 $\frac{1}{4}$	1	11
Total year's poundage to the collector and comptroller			—	—	—
				154	15
				0	$\frac{3}{4}$

Which

Which is found as follows :

	475	5	$5\frac{1}{4}$	
5 per Cent.	23	15	$3\frac{1}{4}$	
5 per Cent. of 5 per Cent.	1	3	$9\frac{1}{4}$	
Add $\frac{1}{3}$ —	0	7	11	
	1	11	$8\frac{1}{4}$	$= \frac{1}{3}$ or 6s. 8d. per Cl.
	1	11	$8\frac{1}{4}$	$= \frac{1}{3}$ or ditto.
	3	3	$4\frac{1}{2}$	$= \frac{2}{3}$ or 13s. 4d. do.

1 and 2 per Cent. is also found thus :

	5000	
$\frac{1}{10}$	500	
	50	$= 1$ per Cent.
$\frac{1}{10}$	50	$= 1$ per Cent.
	100	$= 2$ per Cent.
	50	$= 1$ per Cent.
£.	150	$= 3$ per Cent.

	5000	
	500	0 0 $= 10$ per Cent.
$\frac{2}{5}$	100	0 0 $= 2$ per Cent.
$\frac{1}{2}$	50	0 0 $= 1$ per Cent.
£.	150	0 0 $= 3$ per Cent.

And

And 10 per Cent. is found thus :

$$\begin{array}{r}
 \begin{array}{rcl}
 l. & s. & d. \\
 475 & 5 & 5 \frac{1}{4} \\
 2 & & \\
 \hline
 47 & 10 & 6 \frac{1}{2} \\
 \hline
 \end{array}
 \end{array}$$

$$\begin{array}{r}
 5 \ 5 \ \frac{1}{4} \\
 12 \\
 \hline
 10 \mid 65 \mid 6d. \\
 60 \\
 \hline
 5 \\
 4 \\
 \hline
 10 \mid 21 \mid \frac{1}{2} \\
 20 \\
 \hline
 1
 \end{array}$$

That is by cutting off the two first figures to the left hand, and doubling the last on the right ; also taking in the 10 towards the right, if any, in the tens place of the shillings, and multiplying the shillings by 12, taking in the pence, and by 4 for the farthings, dividing respectively by 10.

The poundage being thus found, the next step to be taken is to divide the same into $\frac{3}{5}$ and $\frac{2}{5}$, in order to its being applied to the proper branches for deduction.

For admitting the receipt of the whole year to be as before, viz.

$$\begin{array}{r}
 \begin{array}{rcl}
 l. & s. & d. \\
 3285 & 3 & 3 \frac{1}{4} \\
 2190 & 2 & 2 \\
 \hline
 \text{Total} & 5475 & 5 \ 5 \ \frac{1}{4} \\
 \hline
 \end{array}
 \end{array}$$

3s. Duty.
2s. Duty:

K

And

Computation of the DUTIES, &c.

And supposing the quantities meted or measured

Cha. Bus.

to be 22803 9 which, at 2d. per chalder,

Comes to £. 190 0 6 $\frac{1}{2}$

The application is found (and the neat money to be applied in the King's books) as follows:

	l.	s.	d.
Collector's and comptroller's poundage	154	15	0 $\frac{3}{4}$
as before	—	—	—
Meeterage	190	0	6 $\frac{1}{2}$
	<u>344</u>	<u>15</u>	<u>7 $\frac{1}{4}$</u>

To be divided into $\frac{1}{3}$ and $\frac{2}{3}$.

l.	s.	d.	
344	15	7 $\frac{1}{4}$	
$\frac{1}{3}$	68	19	1 $\frac{1}{4}$ $\frac{4}{5}$ = $\frac{1}{5}$
	68	19	1 $\frac{1}{4}$ $\frac{4}{5}$ = $\frac{1}{5}$
	137	18	2 $\frac{3}{4}$ $\frac{3}{5}$ = $\frac{2}{5}$
	206	17	4 $\frac{1}{4}$ $\frac{2}{5}$ = $\frac{3}{5}$ or 3s. Duty.
	137	18	2 $\frac{3}{4}$ $\frac{3}{5}$ = $\frac{2}{5}$ or 3s. Duty.
	<u>344</u>	<u>15</u>	<u>7 $\frac{1}{4}$</u> Total as above.

So that the application will stand thus after the deduction of poundage and meetage :

	3s. Duty.	2s. Duty.	Total.
Total receipt — —	3285 3 3 $\frac{1}{4}$	2190 2 2	5475 5 5 $\frac{1}{4}$
Poundage and meetage — —	206 17 4 $\frac{1}{2}$	137 18 2 $\frac{3}{4}$	344 15 7 $\frac{1}{4}$
Total neat money — £.	3078 5 10 $\frac{3}{4}$	2052 3 11 $\frac{1}{4}$	5130 9 10

To be applied or entered in the King's books, from which the proof of the right computation of the several months, whether or not they agree with the whole year's receipt, will soon be pointed out by adding the respective sums together.

I shall therefore conclude this head with giving one more example of the computation of a quantity delivered by weight, and hope I have sufficiently explained every thing relative to the computation of the duties that can be desired, or happen in the collection, as the acts now stand.

EXAMPLE.

68 Computation of the DUTIES, &c.

EXAMPLE.

Tons.

112 $\frac{3}{4}$

$$5 \ 12 \ 9 = 1s.$$

$$5 \ 12 \ 9 = 1s.$$

$$11 \ 5 \ 6 = 2s. \text{ for } 3s. \text{ Duty.}$$

$$7 \ 10 \ 4 = 1s. \ 4d. \text{ or } 2s. \text{ Duty}$$

$$\underline{\underline{\pounds 18 \ 15 \ 10 = \text{Total.}}}$$

$$4d. \ \frac{1}{3} \ 5 \ 12 \ 9 = 1s.$$

$$1 \ 17 \ 7 = 4d.$$

$$7 \ 10 \ 4 = 1s. \ 4d. \text{ for } 2s. \text{ duty}$$

And if divided into 5th's, in order for the application, proceed as follows:

l. s. d.

18 15 10 as above.

$$3 \ 15 \ 2 = \frac{1}{5}$$

$$3 \ 15 \ 2 = \frac{1}{5}$$

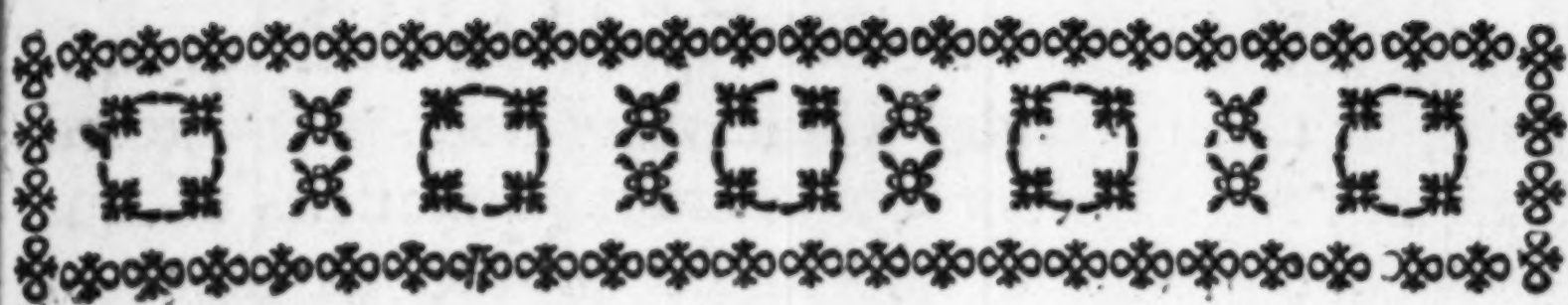
$$7 \ 10 \ 4 = \frac{2}{3}$$

$$11 \ 5 \ 6 = \frac{3}{5} = 3s. \text{ Duty.}$$

$$7 \ 10 \ 4 = \frac{2}{5} = 2s \text{ Duty.}$$

$$\underline{\underline{18 \ 15 \ 10 \text{ Total to be applied.}}}$$





O F

COALS brought COASTWISE

F R O M

P O R T to P O R T,

O R T O T H E

P O R T of L O N D O N,

After the COAST-DUTIES of 3s. and 2s.
per Chalder being paid.

COALS, &c. being sometimes brought from *Newcastle* and *Sunderland* to some other port, and afterwards re-shipped and brought to *London*, the same is usually shipped or cleared by transire, then it is proper to have a certificate of the coast duties of 3s. and 2s. *per* chalder, being paid, indorsed on the back of the transire, or by a separate certificate under the hands of the collector and comptroller.

All transires are to be wrote on paper, and not on parchment; and are granted without giving security as is practised when the clearance is by cocket and bond;

bond; and transires are only given for such quantities of foreign goods whose duty does not exceed 40s. and for all other considerable quantities of our native commodities, not liable to the payment of duty, and not prohibited to be exported. The goods thus intended to be sent coastwise, before they must be shipped, notice is to be given to the collector and comptroller, who will grant a sufferance for that purpose, which, when done, the Master may take his goods on board, and the proper officer will attend the shipping, and indorse the quantity and quality shipped, which is to be returned back to the collector, who will, therefrom, make out the transire, which, when signed and sealed, it will be delivered to the master, who is then at liberty to proceed on his intended voyage.

FORM of the SUFFERANCE.

In the CLEAVLAND, *Anthony Hunter*, per *London*.
Stephen Wilson.

Suffer One hundred and thirty chalders of coals, *Winchester* measure, to be shipped, but not exported till further orders. Dated at the custom-house, *Ipswich*, 5th April, 1764.

A. B. Collector.
To E. F. Coastwaiter. *A. D. Comptroller.*

Then, after the coastwaiter has seen and examined the quantity and quality of the goods shipped, he indorses, on the back of the sufferance, as follows:

5th April, 1764.

Shipped the coals within mentioned,

By *E. F. Coastwaiter*.

When

When thus much is done, and the sufferance returned to the collector and comptroller, a transire is made out in the following manner.

Port of } Know ye that *Stephen Willson* is permitted
Ipswich. } to pass One hundred and twenty chalders
of coals, *Winchester* measure, (coast duties
paid here as *per* cocket from *Sunderland*,
dated 10th *March*, 1764) in the *Cleavland*,
Anthony Hunter, master, *per London*, as
per sufferance annexed, dated at the custom-
house, *Ipswich*, 5th *April*, 1764.

H. R. Customer.

A. B. Collector.

C. D. Comptroller.

In making out the transire it will be proper to mention, in the body thereof, that “the coast duties
“ of 3s. and 2s. *per* chalder were paid at this port
“ the 12th *March*, 1764, for One hundred and
“ twenty chalders of coals, *Winchester* measure, part
“ of a larger quantity brought hither by cocket from
“ *Sunderland*, dated 10th *March*, 1764.”

Or the following Certificate, as being the most proper, may be annexed to the sufferance and transire, in order to its being filed to the collector's warrant, or meter's certificate, as a voucher for settling the duty at 3s. *per* chalder only, being the church duty, for all coals brought into the port of *London*, over and above the duties of 3s. and 2s. *per* chalder taken in the out ports, as the cockets and transires, when the collector has put the day of the Month, and quarterly number, are carried over to the coast office as before mentioned, where they remain, the collector of the coal duty having nothing more to do with them when gone from his office.

Form of a CERTIFICATE.

Port of } THESE are to certify, that the *Cleavland*,
Ipswich. } *Anthony Hunter*, master, from *Sunderland*,
 did enter at this port, and pay his Majesty's
 coast duties of 3s. and 2s. *per* chalder for
 One hundred and twenty chalders of coals,
Winchester measure, being part of a larger
 quantity brought here as *per* cocket, dated
 10th *March*, 1764. Dated at the custom-
 house, *Ipswich*, 5th *April*, 1764.

A. B. Collector.

B. C. Comptroller.

Form of a CERTIFICATE.

Port of } THESE are to certify, that the *Adven-*
Plymouth. } *ture of Whitby*, *Joseph Jackson* master,
 bound from *Milford* to *London*, loaden
 with 150 chalders of coals (as appears by
 coast cocket from thence, dated 21st *Fe-*
bruary, 1764, and hereunto annexed)
 was, on the 2d of *March*, 1764, drove
 into this Port by stress of weather, and
 stranded, whereby the said *Adventure*,
 was rendered incapable of proceeding on
 her intended voyage to *London*; and
 that the said 150 chalders of coals, *Win-*
chester measure, were here re-shipped on
 board the *Dolphin*, *William Watson*
 master, to be carried to the port of *Lon-*
don, having first paid his Majesty's coast
 duties

Of COALS brought Coastwise, &c. 73

duties of 3s. and 2s. *per* chalder. Dated
at the custom-house, *Plymouth*, 5th
April, 1764.

A. B. Collector.

C. D. Comptroller.

Form of a CERTIFICATE.

Port of } THESE are to certify, that *William*
Bridlington. } *Wright*, master of the *Nancy* of this
place, from *Newcastle*, with sixty chal-
ders of coals by cocket from thence,
dated 29th *November*, 1763, did enter
and pay his majesty's coast duties of 3s.
and 2s. *per* chalder for One hundred
chalder, twenty-seven bushels of coals,
Winchester measure, the 13th *December*,
1763, and designed to proceed, with
the remaining part of her cargo, for
the port of *London*. Dated at the
custom-house, *Bridlington*, 17th *March*,
1764.

A. B. Collector.

C. D. Comptroller.

When the ship arrives at her moorings in the
river, and has not exceeded the 4th day in passing
Gravesend, nothing further is to be done than to de-
L liver

liver the dispatches to the collector of the coal duty, and make entry of the quantity on board, as directed before in page (8); but if entry has not been made within the said four days, then the ship and cargo cannot be entered without the board's leave, which is to be obtained by petition, as may be seen under the head petitions.

It also sometimes happens, that ships being pretty crank, if their ballast was out, they would overfet; in which case the captain is obliged to take in a few chalders of coals in order to keep them on their legs; and this is likewise done when a *West-Indiaman* has delivered her cargo at an out-port, and returns to the port of *London* in ballast, intending to load there, when the taking coals on board will not only answer the purpose above mentioned, but also be ready for exportation; then the captain has nothing further to do (in order to satisfy the officers here that the quantity on board is agreeable to that said to be shipped at the loading port) but to direct his broker or agent to enter the coals at the coal office in the long-room, as directed in page (8); and by virtue of the collector's and comptroller's warrant, a meter will be sent on board, who will turn them over in the ship's hold, and certify the quantity as usual on the back of the warrant, and, after the church duty (the other duties of 3s. and 2s. *per* chalder usually being received in the out-ports) is paid, the requisites at this office are performed; but with respect to the circumstances attending the exportation, that part is to be settled with the collector outwards, agreeable to the directions given under the head Exportation.

N. B. The method of supplying men of war with coals from on board colliers, is done by putting them on board of lighters laden from ships regularly entered in the port of *London*; at the *Nore*, and in the river *Medway*, by their long boats from *Chatbam*; at *Spithead* from ships regularly entered at *Portsmouth*; and they are to have their full quantity of coals before they sail from either of these places, as there never was an instance known of coals being put on board of men of war lying in the *Downs*.



OF EXPORTATION.

WITH respect to the practice at *Newcastle* and *Sunderland*, in adjusting the proportion between the *Newcastle* and *Winchester* chalder, it is as 8 is to 15 for every *Winchester* chalder made out in the port of *London*.

And the practice as to coals exported from *London*, has been to account a score of twenty-one *Winchester*, equal to eleven *Newcastle* chalders. This practice was begun about the latter end of the year 1710, when coals exported from hence first became chargeable with the outward duty by the *Newcastle* chalder, per 9 *Ann*, c. 6. Mr. *Charles Crisp* then officiated as collector outwards, and finding himself obliged, on the commencement of that act, to regard both the *Newcastle* and the *Winchester* chalder, the former for the outward duty, and the latter for making out the debentures, proceeded in the following manner to adjust the proportion. He found that the *Newcastle* chalder, by 6 and 7 *William III*. c. 10, should weigh 53 C. and he supposed (on the information he had of an experiment made here some time

time before) that a *Winchester* chalder should weigh near $27\text{ C. } \frac{3}{4}$; and because coals exported from hence are commonly by the score of 21 *Winchester* chalders, and seldom any entry exceeds two score, he determined to account 21 *Winchester* chalders, equal to 11 *Newcastle* chalders, 11 times 53 making 583, and 21 times $27\frac{3}{4}$, making $582\frac{3}{4}$, so that the difference in the whole score of 21 chalders was, according to this computation, no more than $\frac{1}{4}$, or 212th part of a *Newcastle* chalder.

There also being an experiment made of the weight of several sorts of coals on board of several ships in the Pool, it was found that



The

The total weight of 6 vats of large coals was	—	—	hds. qrs. lb.	Pounds.
The total weight of 6 ditto, small ditto	—	—	43 2 20, making	4892
			41 0 20 ditto	4612
The 12 vats or 3 chalders mixed together	==	==	84 3 12 =	9504

3 *Winchester* chalders equally mixed weighing — — — } Pounds
 336 ditto (being 3 times 112) will weigh — — — } 9504 } Hundred weight.
 17808 ditto (being 53 times 366) will make — — — } *Newcastle* chalders.
 So that, on this medium, the proportion which the *Winchester* bears to the *Newcastle* chalders, may be accounted as 178 to 95; according to which proportion a vessel of 10 score, or 210 *Winchester* chalders, will make 112 *Newcastle* chalders.

But supposing $\frac{1}{3}$ of the quantity large, and $\frac{2}{3}$ d's small, viz.

12 Vats or 3 chalders large, weighing twice the above number	—	—	4892 =	9784
24 Vats or 6 chalders small, being 4 times the above number	—	—	4612 =	18448
The sum of which two numbers is	—	—		28,232

Then the whole 9 *Winchester* chalders will weigh — — — } Pounds
 And 1008 ditto (being 9 times 112) will weigh — — — } 28,232 } Hundred weight
 And 53,424 ditto (being 53 times 1008) will make — — — } *Newcastle* chalders.
 According to this latter proportion, 10 score, or 210 *Winchester* chalders will make near 111 *Newcastle* chalders. *These*

These computations, therefore, confirm the fitness of the practice in the port of *London*, where the duty on exportation for the score of 21 chalders *Winchester*, is charged for 11 chalders *Newcastle* measure, which practice was founded upon an examination of the quantities of coals mentioned in the *Newcastle* cockets, and the quantities they made out in *Winchester* measure at *London*; and in that examination regard was had to the score of 21 chalders, because almost every parcel of coals exported from *London* is either a score, or half a score, or a quarter of a score.

Agreeable to the before-mentioned proportion, the *Newcastle* chalders are reduced, or brought to *Winchester*, as for

E X A M P L E.

5 $\frac{1}{2}$ Chalders coals *Newcastle* measure,
Are equal to 10 $\frac{1}{2}$ *Winchester*.

As 11 ——— 21 ——— 5 $\frac{1}{2}$

4

44

4

22

21

22

44

44 | 462 | 10 $\frac{1}{2}$ Cha. *Winchest.* meas.

44

22

4

44 | 88 | $\frac{1}{2}$

88

STATUTES concerning the Exportation of Coals.

14 Car. II. c. 11. s. 9.

9 and 10 W. III. c. 13. s. 12.

9 Ann c. 6. s. 6. 8. | 12 Ann. c. 9. s. 11.

9 Ann c. 23. s. 90. | 30 Geo. II. c. 19. s. 28.

Coals of *Wales*, or the West of *England*, and the West of *Scotland*, exported to *Ireland* or the *Isle of Man*, the *Winchester* chalder, the duty is — — £. 0 1 0

Coals to any of the *British* plantations the chalder, *Winchester* measure, is — — — £. 0 2 0

Coals to any other parts beyond sea in *British* built ships, the *Newcastle* chalder, is — — — £. 0 3 0

In foreign built ships — — — £. 0 12 0

Coals sold by the ton exported to *Ireland*, or the *Isle of Man*, the duty per ton is — — — £. 0 0 8

To the *British* plantations, ditto — — — £. 0 1 4

To other parts beyond sea in *British* built ships — — — £. 0 1 0

In foreign built ships — — — £. 0 4 0

And by 12 Ann. c. 9. besides all coals exported to parts beyond-sea (except to *Ireland*, *Isle of Man*, or the plantations) the chalder, *Newcastle* measure, in *British* built ships — — — £. 0 3 0

In foreign built ships — — — £. 0 5 0

And by 30 Geo. II. c. 19. over and above all other duties payable on coals exported shipped for any part beyond the seas, except to *Ireland*, the *Isle of Man*, or his Majesty's plantations, the chalder, *Newcastle* measure, is — — — £. 0 4 0

So that the duty (by the respective acts) on coals exported is as follows :

The *Winchester* chal.

To the *British* plantations, *Ireland*, or the *Isle of Man*, in a *British* built ship — — — £. 0 2 0

To

	The Newcastle chal.
To East-Indies, Giberaltar, &c. in a British built ship	£. 0 10 0
To East-Indies, &c. in a foreign built ship	£. 1 1 0

N. B. Where it is usual to ship and sell coals by the ton, the tons are to be reduced to Newcastle chalders, by allowing 3 tons to a chalders, and then the duties to be computed accordingly.

And it seems the practice in the ports of Newcastle and Sunderland, before any coals are shipped for foreign parts, is to deposit a sufficient sum of money with the collector, to answer the duty of so many chalders intended to be shipped: whereupon a warrant or sufferance, agreeable to the undermentioned form, is made out, and delivered to the surveyor, who places a tidesman on board to take an account of the chalders shipped. The intended number of chalders being shipped, the tidesman returns the warrant or sufferance to the surveyor, who examines, certifies, and returns it to the officers who granted it, with whom it remains till the master comes to clear; and then entry, cocket and report is made out.

M

Form

Form of the WARRANT *or* SUFFERANCE.

April 11th, 1764.

In the DELIGHT, *John Boulby*, per *St. Kitts*.*Matthew Arnold*.

Suffer Twenty-one chalders of coals (duties deposited) to be shipped, but not exported till further orders.

A. B. Collector.

B. C. Comptroller.

To the surveyor or landwaiters.

But before I proceed further on this head, it will be proper to shew the method of computation of the subsidies or duties outwards, which is 5 per cent. or $\frac{1}{20}$ of the rate for all goods exported of *British* manufacture and product.

EXAMPLE.

The rate or duty on coals exported to foreign parts, in foreign built ships, the chalder, *Newcastle* measure, is

		£.
For subsidy	—	12
New duty	—	5
Additional duty 1757		4

Then suppose $27 \frac{1}{2}$ chalders coals, *Newcastle* measure, exported to foreign parts in a foreign built ship

Amount

Of EXPORTATION.

83

	<i>l.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
Amount of the rate at 12 is	330	0	0		Subsidy
5 is	137	10	0		New Duty
4 is	110	0	0		Additional 1757
$\frac{1}{20}$	577	10	0		
Total neat duty — £.	28	17	6		

The rate or duty on coals exported to foreign parts in *British* built ships, the chalder, *Newcastle* measure, is

		£.
For subsidy	—	3
New duty	—	3
Additional duty 1757	—	4

Then suppose $5\frac{1}{2}$ chalder coals, *Newcastle* measure, exported to foreign parts in a *British* built ship.

	<i>l.</i>	<i>l.</i>	<i>s.</i>
Amount of the rate at 3 is	16	10	
3 is	16	10	
4 is	22	0	
$\frac{1}{20}$	55	0	
Total neat duty £.	2	15	

The rate or duty on coals exported to *Ireland*, *Isle of Man*, or the *British* plantations, is

Subsidy or Duty 2 *l.*

M 2

Then

Then suppose 21 chalders coals, *Winchester* measure, exported to the *British* plantations

	l.		l.	s.
Amount of the rate at 2 is - - -			42	0
Total customs or neat duty		$\frac{1}{20}$	2	2

When coals are exported to *Ireland*, the *Isle of Man*, or the *British* plantations, security is to be given for landing them accordingly, as they are liable to less duty than if exported to any other foreign parts: But before this security is given, the coals are to be entered out, with the collector outwards, who will take the duty, and then prepare the security, which when executed, a cocket will be granted in order to be left with the searchers, who, in consequence thereof, and the indorsement on the back of it, and the shipping bill, they will examine and certify the quantity shipped; and if all matters relative thereto are just and fair, the merchant or exporter is at liberty, after the ship is properly cleared and sailed out of port, for about a month, or other convenient time, to get the drawback thereon, which is 5s. per chalder: But before we proceed to any directions with respect to the debenture part, it will be proper to give forms of the entry outwards, the security, cocket and shipping bills.

Form

Form of ENTRY outwards.

In the DELIGHT, *John Boulby*, per *St. Kitts*,
Matthew Arnold.

Twenty-one chalders of coals, *Winchester* measure,

Custom - - £. 2 2 0

Form of the SECURITY.

K NOW all men by these presents, That we
Matthew Arnold of London, merchant, and
John Boulby of Sunderland, in the county of
Durham, mariner, are held and firmly bound
unto our Sovereign Lord **GEORGE** the Third,
by the grace of God, King of Great-Britain,
France and Ireland, defender of the faith, and
so forth, in the sum of Twenty-one pounds of good
and lawful money of Great-Britain, to be paid to
our said Lord the King, his heirs or executors;
to which payment well and truly to be made, we
bind ourselves, and every of us jointly and seve-
rally, for and in the whole, our heirs, executors
and administrators, and every of them, firmly by
these presents. Sealed with our Seal. Dated
the sixth day of April, in the fourth year of
the reign of his said Majesty, and in the year of
our Lord, One thousand seven hundred and sixty-
four.

THE condition of this obligation is such, That
whereas *Matthew Arnold* did enter, the fifth day
of April, in the port of London, in the DELIGHT,
John

John Boulby master, bound for *St. Kitts*, a *British* plantation in *America*, twenty-one chalders sea-coal, *Winchester* measure: Now if the said ship or vessel shall land the said coals at *St. Kitts*, or any of his Majesty's plantations in *America* (the danger of the seas excepted) and produce a certificate thereof to the chief officers of his Majesty's customs in the port aforesaid, then this obligation to be void, or else remain and be in full force, effect and virtue.

Signed, sealed and delivered
(being first legally stampd)
in the presence of

Matthew Arnold. *Place for*
 John Boulby. *the seals.*

John Doe.

Richard Roe.

N. B. *The penalty is to be computed at one pound per chalder.*

Form of the COCKET.

LONDON. **K** NOW ye that *Matthew Arnold* hath entered twenty-one chalders coals, *Winchester* measure, in the *DELIGHT*, *John Boulby* per *St. Kitts*, paid all duties. Dated 6th *April* 1764, in the fourth year of King *GEORGE* the Third.

Custom £. 2 2 0

A. B. Collector.

B. C. Comptroller.

D. E.

F. C.

Place for the seal.

F. G. G. H. J. K.

N. B.

N. B. It must be remembered, that if any coals are exported to foreign parts, except *Ireland*, the *Isle of Man*, or the *British* plantations in *America*, they are to be reduced to *Newcastle* measure, agreeable to the proportion before-mentioned in page 76.

Form of a Shipping BILL.

In the **DELIGHT**, *John Boulby*, per *St. Kitts*,

Matthew Arnold.

Twenty-one chalders of coals, *Winchester* measure.

There must also be an indorsement on the back of the cocket, and also on the shipping bill, as follows:

21 chalders coals, *Winchester* measure.

The coals being entered outwards, and all the requisites performed with the collector outwards, the searchers, tide-surveyors, &c. and the ship sailed on her intended voyage, I now proceed to directions how to obtain the drawback.

The statutes relative to the drawback on coals exported are

9 and 10 W. III. c. 13. f. 12 | 9 Ann c. 6. f. 8.

Which enacts that the 3s. and 2s. duties paid on importation, may be drawn back, or an equivalent allowed in the oversea duty.

Thus

Thus much premised, the next step to be taken is to go to the collector outwards in the long-room, and get a copy of the entry outwards; but first it may not be improper, by way of more plain directions, to observe, or repeat, that when the exporter has got his cocket, it is to be carried, with the shipping bill, to the searchers office, and left with the head searchers; and the shipping bill with the under or deputies: and when all other matters relative to the ship's being cleared out is done, with other merchants goods, by the broker for the ship, and the ship sailed out of port, then a copy of the entry outwards is to be procured from the collector outwards, and carried to Mr. Samuel Baldwin in the long-room, in order to having his initials put thereto, which when done the same is to be carried to the collector of the coal duties office in the long-room, that he may grant a certificate of the coast duties of 3s. and 2s. per chalder being paid; accordingly he compares the particulars mentioned on the copy of the entry outwards by the exporter, out of what collier the coals were taken, the day of her entry at his office, or, as it is usually called, what voyage, and the securities names; and if these circumstances answer to the entry in his books, the certificate will forthwith be made out: copy of which entry outwards is as follows:

Form of the Copy of the ENTRY outwards.

In the DELIGHT, John Boulby, per St. Kitts.

Matthew Arnold.

21 chalders coals, Winchester measure.

S. B.

Ex. ROSE IN JUNE, William Elliot and William King,
3d March, 1764.

O R

O R.

In the CLEAVLAND, *Anthony Hunter*, per *Jamaica*,
Josiah Hales.

21 chalders coals, *Newcastle* measure, making 42
chalders *Winchester* measure.

Ex. GOOD INTENT, *William Watson* and *Richard*
Woodmass, 4th March.

S. B.

The copy of entry thus formed and brought to the
collector of the coal duties office, his clerk has re-
course to the entry-book, and, upon examination, if
he finds the particulars before-mentioned are right,
then underneath is wrote as follows:

(320)

21 chalders coals, ship *ROSE IN JUNE*, secured by
William Elliot and *William King*, 3d March
1764, and paid 20th March 1764.

Granted 21st March 1764.

From which the certificate is made out as follows:

8d. Stamp.

(320)

In the DELIGHT, *John Boulby*, per *St. Kitts*.

Matthew Arnold.

The new duties of 3s. and 2s. per chalder for 21
chalders of coals, *Winchester* measure, delivered
out of the ship *ROSE IN JUNE*, were secured by

N

William

William Elliot and William King, 3d March 1764, and paid 20th March 1764.

A. B. Collector.

C. D. Comptroller.

Dated 21st March 1764.

N. B. The number (320) is the corresponding number in the certificate-book.

And if there are two quantities taken out of two ships, then the certificate should be as follows:

In the *Lorretta*, *John Leatherbead*, per *Barbadoes*.
(321)

Edward Sells.

The new duties of 3s. and 2s. per chalders for 21 chalders of coals, *Winchester* measure, delivered out of the ship *DELIGHT*, were secured by *John Boulby* and *Richard Gaire*, 3d March 1764, and paid 20th March 1764; and the same duties for forty-two chalders coals, the same measure, delivered out of the ship *GOOD INTENT*, were secured by *William Watson* and *William King* 5th March 1764, and paid 18th March 1764.

Dated
6th April 1764.

A. B. Collector.

C. D. Comptroller.

Richard Gaire maketh oath, that the duties for the coals above-mentioned, were paid as above expressed, and that the same were sold to *Edward Sells*.

Sworn before me

A. B.

Richard Gaire.

William

William King maketh oath, That the duties for the coals above-mentioned, were paid as above expressed, and that the same were sold to *Edward Sells*.

Sworn before me

William King.

A. B.

Edward Sells maketh oath, That the coals above-mentioned, bought of *Richard Gaire* and *William King*, were the same exported in the *Lorretta*, *John Leatherhead*, per *Barbadoes* on commission.

Sworn before me

Edward Sells.

A. B.

The certificate thus made out, and signed by the collector, will be by him delivered to the comptroller, who will also compare the same with his entry-book, and when entered in his certificate book he will sign it, and it is then ready to be delivered to the person applying for it, which seldom exceeds being ready longer than two or three days from the time of leaving the copy of the entry outwards with the collector.

When the exporter has got the certificate, the crimp who sold the coals, the merchant that bought them, and the exporter, are to go to the bench in the long-room, where the certificate is lodged, for the oaths to be wrote thereon, agreeable to the form

before mentioned at the bottom of the certificate. When this is done it is to be carried to the collector outwards, to have it made into a debenture, where it must remain till about a month: the next step to be taken, is to carry it to the searchers office, and let it lay there about three weeks for their examination and certificate thereon; afterwards the exporter is to swear to it at the bench, where it is to remain two or three Days, and then it is to be carried to the register of the certificate cockets office, up one pair of stairs at the west end of the house, who will examine the same, and then will be carried back again to the collector outwards for his indorsement, with whom it is to remain three or four days more; afterwards it must be carried to the collector and comptroller of the coal duty, who will compare the same with his entry-book, in order to see if the quantity to be exported was paid, with allowance of discount, or not; and then they will also examine and compare the same with their certificate and debenture books, compute the duty, and indorse the particular sums to be paid out of the branches of 3s. and 2s. on coals, and when they have signed it, it must be carried again up to the register's-office, who will also indorse his examination and entry on the back, and when signed, which is done in about two or three days, it is to be carried to the board and signed by the commissioners, and then it is ready for the merchant or exporter, who must go to the Receiver General's office, and get the same marked or numbered by Mr. *Pigott*, and afterwards carry it to the telling room or treasury, where the clerks will pay the the money due thereon, on giving a receipt at the foot of the debenture.

The Form of the DEBENTURE, when complete is as follows :

LONDON, 328

M*Attbew Arnold* did enter with us the 8th *April* 1764, in the DE-
LIGHT, *John Boulby*, per *St. Kitts*, Twenty-one chalders coals,
Winchester measure, the new duties whereof were secured by *William*
Elliot and *William King*, 3d *March* 1764, and paid 20th *March* 1764.

8d. Stamp.

Matthew Arnold

Maketh oath, that the coals
mentioned in this debenture
are really and truly export-
ed on commission, having
directions of the voyage,
and not landed, nor intend-
ed to be re-landed in *Great-*
Britain.

Sworn before me

A. B.

11th *April* 1764.

as it doth appear by the certificate of the collector of the said duty. And
for further manifestation of his just dealing herein, he hath also taken oath
before us for the same. Custom-house *London*, the day and year abovesaid.
Twenty-one chalders coals, *Winchester* measure, were shipped 8th *April*
1764, and certified 10th *April* 1764.

I. O. N^o 226.

C. D.

E. F.

Indorsement

Indorsement on the back specifying the particular branches out of which the drawback is to be repaid, with the total sum to be repaid.

The 3s. duty to be repaid for the coals within-mentioned, is Three pounds one shilling and five-pence

The 2s. duty is Two pounds and eleven-pence-halfpenny

The total is five pounds two shillings and four-pence halfpenny

181)

R. L.
B. D.
P. R.

Exd. and entered 10th April 1754, W. B. D. Collector.
Exd. and allowed 10th April 1764, C. D. Collector.
Exd. and allowed 10th April 1764, D. M. Comptroller.
Exd. and entered 11th April 1764, J. O. Register.

April 21st, 1764.

Received the contents above-mentioned,

MATTHEW ARNOLD.

Cert. 21st March 1764.

As to the form of the entry, certificate and debenture books, see titles and forms of books where the entry in all cases are fully explained.

There being other cases that properly come under the denomination of exportation, I proceed to give an account thereof, viz.

- 1st. Coals cleared for oversea, but landed in some port of *Great Britain*.
 - 2d. Coals cleared coastwise, but afterwards desired to be carried oversea, and the duty taken accordingly.
 - 3d. Coals cleared coastwise, but afterwards forced oversea.
-

Statutes concerning Coals cleared for the Coast, but afterwards desired to be carried Oversea.

9 Ann c. 28. s. 6.
 1 Geo. I. c. 2. s. 8.
 1 Geo. I. c. 26. s. 1.

Statutes concerning Coals cleared Coastwise, but afterwards forced Oversea.

22 Geo. II. c. 37. s. 1. 3.

By his late Majesty's warrant, or writ of privy seal, dated 31st July 1727, if coals which have been entered coastwise be forced oversea, and there landed
 con-

contrary to the condition of the coast bond, and the master, in order to discharge the said bond, applies to pay the oversea-duties, proof must be made before a commissioner of the court of exchequer that he did not go over voluntarily.

Masters who clear oversea with coals, sometimes find themselves obliged to deliver their cargo in *England*, in which case they pay the coast-duty at the port of delivery, the oversea-duty therefore is to be returned; to obtain which an order for re-payment must be had from the board, accordingly application must be made to the collector and comptroller of the lading port for a certificate of the payment of the oversea-duty, which certificate is agreeable to the following form:

Form of the CERTIFICATE.

Port of *Sunderland.* } **W**. E. do hereby certify, that *John Boulby* did, on the 21st *February* last, pay his Majesty's oversea-duties at this port for One hundred eighty-five chalders of coals, *Newcastle* measure, in in the *DELIGHT*, himself master, for *Rotterdam*. Dated at the custom-house *Sunderland*, 8th *March*, 1764.

A. B. Collector.

D. C. Comptroller.

Goods exported — 18 0

Coals exported — 92 10

£. 110 10

Then

Then, before the collector and comptroller, or the person properly authorised by commission out of the court of exchequer, affidavit must be made after the following manner:

Form of the AFFIDAVIT.

JOH*N Boulby* maketh oath, that the 185 chalders of coals, *Newcastle* measure, delivered in the port of *London*, out of the *DELIGHT*, himself master, and which made out there 353 chalders coals, *Winchester* measure, are the very same coals for which he paid his Majesty's oversea-duties at *Newcastle* the 8th *March* 1764, in the same ship, himself master, for *Rotterdam*, as appears by the certificate of the proper officers annexed; and that no part thereof was, directly, or indirectly, landed or discharged in foreign parts: And this deponent further maketh oath, that he is a natural born subject of *Great Britain*; that he never yet received any allowance for the duties of the above coals, and that he hath no bonds (*Vide Min. 11th Sept. 1680. Also remark at the end of head Exportation*) become forfeited to the crown standing out.

John Boulby.

*Sworn before me (or at the
custom-house Sunderland)
the 8th March, 1764.*

A. B. Collector.

C. D. Comptroller.

This affidavit, together with the return or certificate of the delivery upon the coast, and also the certificate of the payment of the oversea-duty, are to be put into a correspondent's hands in *London*, in
O order

order to be laid before the board, and if the proof appears clear and satisfactory, their honours will direct the collector and comptroller of the port where the oversea-duty was paid, to permit the like quantity of coals to be exported duty free; upon the receipt of which order, and the application of the master, &c. the duty is generally repaid.

Here follows a Form of the Certificate or Return which is to be annexed to the Affidavit, &c.

Form of a Coast RETURN.

LONDON,

KNOW YE, That John Boulby hath landed here One hundred eighty-five chalders coals out of the DELIGHT. - - -

Idem master from Sunderland, per cocket.

Dated the 21st day of February, 1764.

Entered here the 28th day of Feb. 1764.

Certify'd the 28th day of March, 1764.

Made out Three hundred fifty-three chalders coals, Winchester measure.

A. B. Collector.

C. D. Comptroller.

And here it is proper to take notice, that when a master has cleared Oversea, but comes, with his cargo, to London, he has nothing more to do at the coal office but deliver in his cocket in the same manner as if he had at first cleared for the port of London, the entry in this case being intirely the same. The other part of getting the oversea-duty, is transacted as before directed, and not in the least con-

connected with the collector of the coal duty in the port of *London*, all things of that kind ceasing with him when the cocket has been marked and numbered by him, and given over to the coast office, the several returns being to be had or made out from that office, which in due time are transmitted to the respective ports where each master has entered into coast bond.

When a master has cleared coastwise, but afterwards is desirous of going oversea, and accordingly pays the oversea-duty at some other port, certificate is granted agreeable to the form following :

Port of } KNOW YE, that *John Boulby* hath here
Scarbro. } paid his Majesty's oversea-duty for One hundred eithty-five chalders coals, *Newcastle* measure, in the DELIGHT of this place, himself master, for *Dort*, by coast cocket, from *Sunderland*. Dated 21st *Feb.* 1764. Entered and certified the 8th *March*, 1764.

A. B. Collector.

B. C. Comptroller.

This certificate is granted when a master of a vessel, loaden with coals only, having entered for some port in *Great Britain*, but is desirous to go oversea with his cargo, in which case he has produced his coast cocket, and made oath of the true quantity of coals on board, such quantity not being less than is expressed in the said cocket, before the officers of the customs, which affidavit may be made in any port of *Great Britain*, and the oversea duties for such coals paid there.

Form of the AFFIDAVIT.

Port of } **WHEREAS** *John Boulby* of *Sunderland*,
Scarbro. } in the county of *Durham*, mariner,
 became bound to his Majesty King
GEORGE the Third, on the 21st *February*,
 1764, at the port of *Sunderland*, for the
 landing, in some port of *Great-Britain*,
 One hundred eighty-five chalders of coals,
Newcastle measure, with which the said
 vessel was then and there laden, as appears
 by cocket of the date above-mentioned.
 Now produced.

Now the said *John Boulby* being desirous
 to transport the aforesaid coals to *Rotter-*
dam in *Holland*, maketh oath, that, to the
 best of his knowledge and belief, there have
 not been taken on board his said vessel any
 coals since she was last cleared at the custom-
 house in the port of *Sunderland*, and that
 the full and true quantity now on board
 does not exceed One hundred eighty-five
 chalders coals, *Newcastle* measure, as men-
 tioned in the aforesaid cocket now by him
 produced as aforesaid.

John Boulby.

Sworn before me

A. B.

18th *April* 1764.

The affidavit thus made, an entry of the oversea-
 duties may be as follows :

7th March, 1764.

In the *DELIGHT* of *Sunderland*, *John Boulby* master,
per *Rotterdam*.

John Boulby.

One hundred eighty-five chalders of coals, *Newcastle* measure, laden on board the said ship *DELIGHT* at *Sunderland*, as appears by coast cocket from thence. Dated 21st *Feb.* last, and oath of the said master taken here this day, and now desired to be transported to *Rotterdam* in *Holland*, the oversea duties whereof, taken by virtue of an act of Parliament of the ninth year of the reign of her late majesty queen *Ann*, as follows :

	<i>l.</i>	<i>s.</i>
Subsidy or customs —	27	15
New duty —	27	15
Additional duty 1757	37	0
	92	10

The oversea duties being received, the receipt thereof is to be certified to the loading port, that the coast bond may be discharged, which certificate may be as before-mentioned, or more properly after the following form :

Port of } **W**HEREAS *John Boulby* did enter the
Scarbro. } 21st of *February* last, in the port of
Sunderland, One hundred eighty-five chal-
ders of coals in the *DELIGHT* of *Sunder-*
land, whereof himself was master, bound
for the port of *London*, for which the said
John Boulby and *Stephen Wilson*, by their
bond

bond of the same date, became bound to his Majesty King GEORGE the Third, in a certain penalty therein mentioned, for the landing of the said coals in some port of *Great Britain*, the danger of the seas only excepted.

NOW know ye, that the said *John Boulby* being desirous to transport the said coals to parts beyond the seas, and having produced his coast-cocket, and made oath, before us, of the true quantity of coals on board his said ship, hath this day paid the sum of Ninety-two pounds ten shillings, being his Majesty's oversea-duties for the said coals so designed to be by him exported, We do hereby certify, in pursuance of an act of parliament passed in the ninth year of the reign of her late majesty queen *Ann*, intituled, *An act to dissolve the present, and prevent the future combination of coal-owners, lightermen, masters of ships and others, to advance the price of coals in prejudice of the navigation, trade and manufactures of this kingdom, and for the further encouragement of the coal trade.* Dated at the custom-house *Scarbro*, the 7th March, 1764.

E. F. Customer.

A. B. Collector.

C. D. Comptroller.

But if any ship or vessel which entered for the coast, is driven oversea by stress of weather, or other unavoidable

unavoidable necessity, and the master or any other person applies to pay the oversea-duties, and, upon proper examination, it appears that such vessel was driven oversea by extreme strefs of weather, or, as I said before, some unavoidable necessity, contrary to the will and intention of the master or owner, and did not go voluntarily, the oversea-duties may be received, then a certificate of the receipt of the said duties may be granted for the discharge of the coast bond according to the following form; but the duties are not to be accepted till the board's orders are obtained for that purpose.

CERTIFICATE of Coals entered Coastwise being forced Oversea, having paid the Oversea-duties.

Port of } **WHEREAS** *John Boulby* did enter the
Scarbro. } 21st day of *Feb.* 1764, in the port of
Sunderland, One hundred eighty-five chal-
 ders of coals in the *DELIGHT* of *Sunder-*
land, whereof himself his master, bound
 for the port of *London*, or some other port
 on the coast of *Great Britain*, for which
 the said *John Boulby* and *Stephen Wilson*,
 by their bond of the same date, became
 bound to his Majesty King **GEORGE** the
 Third in a certain penalty therein men-
 tioned, for the landing the said coals in the
 port of *London*, or some other port of
Great Britain, aforesaid, the danger of the
 seas only excepted.

NOW

NOW know ye, that the said One hundred and eighty-five chalders of coals, *Newcastle* measure, being transported into the parts beyond the seas; contrary to the tenor of the said obligation, He, the said *John Boulby*, hath this day paid the sum of Ninety-two pounds ten shillings, being the duties of his Majesty's customs for the said coals so exported by the said *John Boulby*: We do hereby certify, in pursuance of his late Majesty's warrant of privy seal, bearing date the 31st *July* 1727, the same was paid accordingly. Dated at the custom-house *Scarbro*, 7th *March* 1764.

E. F. *Customer.*

A. B. *Collector,*

C. D. *Comptroller.*

But before this certificate is granted, affidavit is to be made that the coals entered coastwise were forced oversea, and the board's orders obtained for payment of the oversea-duties.

Form of the AFFIDAVIT.

In the
Exchequer } WHEREAS *John Boulby* of *Sunderland*, in the county of *Durham*, mariner, master of the ship or vessel called the *DELIGHT*, became bound to his Majesty King *GEORGE* the Third, on the 21st of *February* 1764, at the port of *Sunderland*, aforesaid, for the landing, in some port of *Great Britain*,
One

One hundred eighty-five chalders coals, *Newcastle* measure, with which the said vessel was then and there laden, as appears by cocket of the date above-mentioned.

Now the said *John Boulby* maketh oath, That as he was on his voyage with the said lading of coals, intending to have carried them to the port of *London*, there to have landed them; a storm arose, which, by extreme force of wind and weather, drove the said vessel (contrary to the will and intent of the said master) to *Rotterdam* in *Holland*, where the said lading of coals were unladen and put on shore.

John Boulby.

Sworn before me A. B.
a commissioner in the said
court, the 17th day of
March 1764.

In the court of EXCHEQUER.

WHEREAS *Adam Parkinson* became bound unto his present Majesty King *GEORGE* the Third, in a coast bond given at the port of *Sunderland* the 16th day of *March* One thousand seven hundred and sixty-four, for landing, at *Lynn*, or some other port or creek in *Great Britain*, fifty-nine chalders of coals out of the SATISFACTION of *Whitby*, himself master.

Now *Adam Parkinson*, the master, maketh oath, That as he, this deponent, was proceeding on his intended voyage for the coast, he was, by contrary winds and stress of weather, as blowing violently at W. S. W. when near *Dodgen* shoal, which was on the

P

twenty.

twenty-first day of the said month of *March*, in the year aforesaid, and continued so blowing for, or about, forty-eight hours, during which said time, he, this deponent's said vessel, was drove upon the coast of *Holland*; and descried *Graveaunt* steeple bearing from his said vessel about S. E. and distant from her about three leagues, having no more drift or run than before-mentioned, and not being able to obtain the *English* coast the sea being very high, and being fearful of privateers, therefore this deponent, for the safety of himself, company and vessel, ordered her to be bore away for *Gobree*, where, in about four hours afterwards, he safely arrived; so this deponent was forced oversea, and at *Dort* in *Holland*, delivered all the said fifty nine chalders of coals: And this deponent further maketh oath, that his said vessel was laden with coals only; and that, after his departure from *Sunderland*, he did not receive, or permit to be received, on board his said vessel, at sea or elsewhere, any other goods, neither was any other goods landed out of her except the said fifty-nine chalders of coals, which were all delivered at *Dort*, aforesaid, and not elsewhere; and that the vessel wherein the said coals were shipped, was a *British* built vessel, and that he had no intention of fraud.

Adam Parkinson,

*Sworn at Whitby in the county
of York, this 22d day of April
1764.*

John Hancock, a commissioner in the said court.

The above-named *Adam Parkinson* maketh oath, that he did not go oversea voluntarily, nor had any intention to land his cargo of coals at *Dort*, or any other

other foreign port whatsoever, if he had not been forced thither as mentioned in the above affidavit, and that the duties for the cargo of coals were deposited when the said affidavit was made.

Adam Parkinson.

*Sworn at the custom-house Whitby,
23d March 1764, before*

A. B. Collector.

C. D. Comptroller.

N. B. *To the certificate the cocket is to be annexed.*

By writ of privy seal issued in the reign of King CHARLES the Second, masters who go oversea voluntarily, after having entered into coast bonds, are to pay not only the duties of the goods carried oversea, but also such a composition as the lords of the treasury, or the lord chief baron of the Exchequer, shall agree to; however, if the master makes satisfactory proof of their having been forced oversea, and produce a certificate of payment of duties from the officers of the customs, the officers of the exchequer are authorised to discharge the coast bond without composition.

When affidavit has been made, as before-mentioned, the same is to be sent to a correspondent in London, who is to lay it before the board, which their honours refer to their solicitor, and if he is assured the facts are true (as otherwise the master is liable to be punished) he reports to the board that he

has no objections, in consequence of which their honours order the duties to be accepted. When the order comes down, the master goes to the custom-house and pays the duty, whereupon entry is passed, and the certificate granted to discharge the coast bond, which entry may be as follows :

28th April 1764.

In the DELIGHT, *John Boulby*, per *Rotterdam*.

John Boulby.

One hundred eighty-five chalders of coals, *Newcastle* measure, laden on board the said vessel at *Newcastle*, as appears by coast cocket dated the 21st of *Feb.* 1764, and forced by a storm over to *Rotterdam* in *Holland*, as per oath of the said master, dated the 22th instant, where they were put on shore, the oversea-duties whereof are now charged by virtue of his late Majesty's writ of privy seal, bearing date the 31st *July* 1727, being as follows :

	<i>l.</i>	<i>s.</i>
Subsidy or customs —	27	15
New duty — —	27	15
Additional duty 1757 —	37	0
Total —	92	10

Matters carried on thus far, the affidavit, certificate and coast cocket, are to be delivered, or given to the master, who must put the same into the hands of his crimp or agent, and he will take care the same be transmitted to the Exchequer in order to get the coast bond discharged or cancelled) though I know of
none

none more able than the solicitors of the customs, who are always very kind and obliging to those who may have occasion to beg their assistance.

And here it is necessary to observe, that when the board's orders have been received for acceptance of the duties, it will be proper to mention the date of the board's order in the entry, &c. to this effect.

May 7th, 1764.

John Boulby, master of the *DELIGHT*, cleared *Feb. 21st. 1764*, for *London*, One hundred eighty-five chalders coals forced oversea, and delivered her cargo at *Rotterdam* in *Holland*. Entered per commissioners on order. Dated 1st *May 1764*.

O R,

The coals were landed at *Rotterdam*, the duties whereof are now accepted, by order of the honourable commissioners of the customs. Dated *May 1st. 1764*.

A. B. Collector.

C. D. Comptroller.

And as sometimes masters of vessels make a protest to their merchants or owners, here follows a petition on a case of that nature, together with the form of a protest; as also an affidavit of a ship's being ordered with coals to *Bellisle* in the late war, by direction of the right honourable the lords of the treasury, by virtue of which, the coast bond was discharged.

Form

Form of a PETITION *and* PROTEST.

May it please your honours,

HAVING taken in at *Newcastle*, in my ship the ROYAL CHARLOTTE for *Gibraltar*, One hundred and twenty chalders of coals, but in the prosecution of the said voyage she sprung a leak, by means whereof I was obliged to come to this port, as more particularly appears by the annexed protest and affidavit; and not being able to get matters determined with the insurers of the said ship, so as to enter her with the collector and comptroller of the coal duties in due time, in order to intitle me to the discount, and as I was intirely ignorant in what manner to act, in this unfortunate case, I most humbly pray your honours will please to direct the collector and comptroller of the coal duties to permit me to enter my ship, and that I may, in this particular circumstance be allowed the usual discount.

I am,

Honourable Sirs,

March 9th 1764.

Your most obedient servant,

GOULAND HOPGSON.

The collector and comptroller of the coal duties to examine and report.

By order of the commissioners.

N. B.

9th

9th ditto. We have no objections to admitting the ship to an entry, but the allowance of the discount is humbly submitted.

C. D. Collector.

E. F. Comptroller.

9th ditto. The ship to be admitted to an entry, with allowance of discount.

By order of the commissioners.

A. B.

Form of a P R O T E S T.

BY this public instrument of protest, Be it known and manifest unto all those who shall see these presents, or hear the same read, that on this 21st day of *February* 1764, before me A. B. notary public, dwelling in *London*, by royal authority, duly admitted and sworn, personally appeared, captain *Goulard Hodgson*, master of the good ship or vessel called the *ROYAL CHARLOTTE*, of the burthen 300 tons, or thereabouts, who declared, that being with his said ship at *Amsterdam*, set sail from thence on the 18th of *February* last, bound for *Newcastle* and up the *Straits*, that accordingly he arrived at *Newcastle*, aforesaid, and departed from thence the 11th day of *February* also last past, bound from *Mersailes*; that in prosecution of the said voyage, the said ship sprung a leake, and made so much water, that they were obliged, for fear of foundering, on the 19th of *Feb.* to put into *Dover* pier, where, upon examination, they found one or two trenails had started, and on the next day stopt the same; but the said ship lying then

then upon the hard ground, and being deeply laden, she was strained so very violently, that, on the tide's coming in, she made abundance of water, and obliged them, to prevent sinking, (after having taken in a pilot there) to put to sea, that the whole night the said ship was in the said pier, they were forced all the tide to keep both pumps continually going until, that upon their arrival off the *North Foreland*, the said ship, by the boisterous motion of the sea, made so much water, that they were obliged to keep both pumps continually going until she got as high as *Margate*, when the sea becoming smoother, they kept her free with one pump only until she came to the *Nore*, although she made every hour twenty inches water extra, that at length, by providence, they arrived at *Deptford* in the river *Thames* on *Saturday* night last, being the 7th *April*, where she now lies, and makes ten inches water every twelve hours; and the said appearant did further declare, that the said ship, at the time of departure from *Amsterdam* and *Newcastle*, aforesaid, was well manned and provided, and furnished with all things needful, and was tight, staunch and strong, as necessary for such a ship, and the intended voyage; therefore the said appearant declared to protest; — as by these presents he doth solemnly protest, that the delay, or non-performance of the said ship's voyage, and all losses, costs, damages, and detriments already suffered and sustained, is, and ought to be, born by the merchants, freighters, and others, interested therein by way of average, or otherwise, for that the same did occur as before-mentioned, and not by any neglect of the appearant, or of his mariners whereof, but being required of me, the said notary, I have granted these presents to serve and avail as occasion shall be
or

or require. Thus done, and protested in *London*,
aforesaid, in the presence of *Abraham Merchant*, and
John Shipley, witnesses hereunto required.

Gouland Hodgson.

Witness

In testimony, &c.

Abraham Merchant.

A. B.

John Shipley.

George Goodfellow, chief mate of the said ship or
vessel called the *ROYAL CHARLOTTE*, *John Trusty*,
second mate thereof, and *Richard Goodman*, mariner,
on board the same, severally, and respectively make
oath, upon the Holy Evangelist, that the contents
of the aforegoing declaration, or instrument of pro-
test, made and signed by captain *Gouland Hodgson*,
are in every particular, and nothing but the truth,
as God shall help them these deponents,

All sworn the 7th *April*
1764, before me at
Guildhall, London.

George Goodfellow.

John Trusty.

Richard Goodman.

C. D.

The Pilot also to make Oath.

THOMAS *Reeve* of *Dover*, at present in *London*,
pilot, maketh oath, that he, this deponent, was,
on the 20th *February* last, hired in *Dover* pier by
captain *Gouland Hodgson*, master of the ship called
the *ROYAL CHARLOTTE*, in order to pilot the same to
London, which he accordingly did; and this depo-
nent further says, that on the ship's fleeting in *Dover*
pier, they were obliged to keep both pumps going for
upwards of two hours to prevent her from sinking,
Q and

and that afterwards they kept one pump continually going; that upon their arrival at the *North Foreland*, this deponent says, by the boisterous motion of the said ship, made so much water that they were again obliged to keep two pumps continually going until they got at last at *Margate*, when the sea becoming calmer, they kept her free with one pump only until she arrived at the *Nore*, although she made every hour twenty inches water extraordinary, and now, even at her moorings at *Deptford*, makes ten inches every twelve hours, as this deponent hath heard, and verily believes: And lastly this deponent says, that in the course of the said ship's voyage from *Dover Pier* to *London*, aforesaid, he was oftentimes afraid she would have foundered.

Thomas Reeve.

Sworn the 7th April

1764, before me at
Guildhall London.

A. B.

Form of the COCKET annexed.

Newcastle. **K** NOW ye, that *Gouland Hodgson* hath entered and paid his Majesty's duties for One hundred and twenty chalders of coals, in the *ROYAL CHARLOTTE*, *British built*, himself master, for *Gibraltar*. Dated 20th January 1764.

C. D. Customer.

A. B. Collector.

D. C. Comptroller.

Indorsed

OF EXPORTATION.

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Indorsed on the Back.

Received Tynmouth Spurn, Well, Foulness, Caster
and Lowestoff, Winterton, Orford and Harwich Lights;
also St. Nicholas Gat.

A. B.
G. K. Searcher.

In the EXCHEQUER.

WHEREAS *William Jefferson* be-
came bound to his Majesty King
GEORGE the Third, in a coast-bond,
given at *Newcastle* the 23d day of
April 1761, for the landing One hun-
dred eighty-one chalders of coals at
London, or some other part or creek
in *Great Britain*, out of the **PRINCE**
of **WALES**, himself master.

NOW the said *William Jefferson* maketh oath,
that he sailed from *Newcastle* with the aforesaid
cargo of coals on-board, and arrived safe in the
port of *London*, and on the 4th day of the
month of *May* last, did enter his vessel at the
custom-house at that port, in order that he
might be enabled to land his cargo, but that,
by an order from the right honourable the lords
of the treasury, his said cargo of coals was pur-
chased by the honourable the commissioners of
the Navy, and ordered directly to proceed for
Bellisle, which he did accordingly, and there
delivered the said One hundred eighty-one chal-
ders of coals. And this deponent further
maketh oath, That he did not go oversea vo-
luntarily,

luntarily, that he did not receive, or permit to be received on board his ship at sea or elsewhere, any more coals than the cargo aforesaid, nor was any more delivered out of his ship, and that he had no intention of fraud.

William Jefferson.

Sworn before me John Burgh,
a commissioner in the said
court, the 2d day of June
1761.

N. B. When a ship has gone oversea without paying the oversea-duty, when she returns to load in any port of *Great Britain* again, she must not be cleared out till the said duties are paid.

And as to Forms of Subsidy-Books, the manner of Entry therein, *Vide Title and Forms of Books, &c.*

OF
NOW the said William Jefferson maketh oath that he sailed from Newcastle with the aforesaid cargo of coals on board, and arrived safe in the port of London, and on the day of the month of May, 1761, his vessel at the custom-house at London, in order that he might be enabled to land his cargo, but that by an order from the right honorable the lords of the treasury, his said cargo of coals was purchased by the honorable the commissioners of the Navy, and ordered directly to proceed for Brest, which he did accordingly, and there delivered the said one hundred eighty-one chalders of coals. And this document further maketh oath, That he did not go oversea voluntarily.



OF

PASSING the several ACCOUNTS,

AND OTHER

**Business at the Board, Receiver and Comptroller-
General's OFFICES.**

Relative to the

COLLECTION of the DUTIES.

ON

COALS, CULM and CINDERS.

AS to the method of passing the accounts at the board, &c. the first thing to be done as soon as the month is out, is carefully to examine and compare the several entries and deliveries, compute the duties, and enter the same in the King's books, and from which is formed the particular articles afterwards to be entered in those accounts which the board has directed monthly to be transmitted to their honours.

It must also be remembered, that the collector and comptroller's salaries or poundage, and the metage
allowed

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allowed to the meters, are to be kept distinct from the duties, in order for being entered in the monthly abstract, under the titles *Salaries and Incidents*; but in order the better to explain the duties on this head, here follows forms of the proper accounts, with suitable directions in making them out.

But first, with respect to the accounts laid before the board by the Collector and comptroller of the coal duties in the port of *London*, they are few in comparison with those from the Out-ports, occasioned by their being more immediately under the eye of the commissioners, and ready at all times to the inspection of the examiner. As to the transactions of remittances to the receiver-general, nothing of that is done here, the persons paying the duties being each day referred to the receiver-general's office to make payment thereof; and if it happens, upon entry of any small ships, so many deposits are made, or small duties received, at the collector's office, which may cause a balance of cash in the office to exceed 100*l*. the collector's clerk then usually pays the same into the treasury at the close of the day, compares his own, with the payments in the day, with the clerks in that office; and in this manner the weekly and quarterly balance is paid; but for further particulars relative to the balance of the quarter, refer to the note at the foot of the week-book, under Titles and Forms of Books, and likewise under the head Computation of the duties.

When all the duties in the week are paid, on Saturday, the day-books are cast up and compared by the collector and comptroller, who proceed to computation of the duties in the manner before directed (and compare as they go along) upon the back of a paper called *The Computation Paper*, and is agreeable to the following form.

Computation

Computation P A P E R.

Week ending 21st March 1764.

	3s. Duty.	2s. Duty.	Churches.	Totals.
Entries.	1647 1 6	1098 1 0	1655 15 3 $\frac{1}{2}$	4400 17 9 $\frac{1}{2}$
Bonds.				
Int. on do				
Total Re.	1647 1 6	1098 1 0	1655 15 3 $\frac{1}{2}$	4400 17 9 $\frac{1}{2}$
			Depo. taken	1506 17 0
			Do. clear'd	5907 14 9 $\frac{1}{2}$ 510 11 0
Paid Rec.				
General	2022 0 0	1348 0 0	2027 8 2 9 $\frac{1}{2}$	5397 3 9 $\frac{1}{2}$
Monday	0 0 0		Depo. taken	Dep. clear'd
Tuesday	1499 5 6		53 0 0	478 1 0
Wednesday	2215 15 6		637 4 0	32 10 0
Thursday	942 3 0		288 12 0	
Friday	605 13 0	5262 17 0	500 1 0	510 11 0
Saturday	- - -	- - -	1478 17 0 28 0 0	Application.
			1506 17 0	5397 0 0
		5262 17 0		
A. B.		134 6 9 $\frac{1}{2}$	or Week's	674 0 0
Col. Clerk.			Balance.	674 0 0
		5397 3 9 $\frac{1}{2}$		
				1348 0 0
				2022 0 0
				1348 0 0
				2027 3 9 $\frac{1}{2}$
				5397 3 9 $\frac{1}{2}$

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Chal.	Buſ.	Coals.
10941	6	
547	1	2
547	1	2
1094	2	4
1641	3	6 = 3s. Duty.
1094	2	4 = 2s. Duty.
1641	3	6 = Church Duty.
Total	£. 4376	9 4

Tons.	
178 $\frac{1}{4}$	
8 18 3	$\frac{1}{3}$ 8 18 3
8 18 3	2 19 5
17 16 6	11 17 8
11 17 8	3s. Duty
26 14 9	2s. Duty
	Church Duty.
Total	£. 56 8 11

Coals without allowance of discount.

Chal.
197
9 17 0
9 17 0
19 14 0
29 11 0 = 3s. Duty.
19 14 0 = 2s. Duty.
29 11 0 = Church Duty.
Total
£. 78 16 0

3s. Duty

5 per Cent.	3s. Duty.	2s. Duty.	Churches.	Total.
	82 19 0	55 6 0	83 7 11	221 12 11
	1641 3 6	1094 2 4	1641 3 6	4376 9 4
	17 16 6	11 17 8	26 14 9	56 8 11
	1659 0 0	1106 0 0	1667 18 3	4432 18 3
	41 9 6	27 13 0	41 13 11½	110 16 5½
	1617 10 6	1078 7 0	1626 4 3½	4322 1 9½
	29 11 0	19 14 0	29 11 0	78 16 0
Total neat Duty — — £.	1647 1 6	1098 1 0	1655 15 3½	4400 17 9½

Discount 2 ½ per Cent.

R

The duties computed and brought over, are entered as before expressed in the computation paper, and the balance produced at the foot of the computation-paper, allowing for the difference between the daily particular and weekly general computation of the discounts (as more fully appears in the cash book, and which, if right, seldom exceeds three or four shillings) is paid into the treasury, and afterwards the several computations and totals are entered and settled in the day-book. See day-book under Titles and Forms of Book; but previous to the balance of the week being paid to the receiver-general, an application note after the following form is to be made out.

paid

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Paid *W. L. Esq;* receiver general, &c. of his Majesty's customs, on account of the coal duties collected in the port of *London* from *Saturday 17th March 1764* exclusive; to *Saturday 24th March 1764*, inclusive, viz.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
On the duty of 3 <i>s.</i> per chalder	—	2022	0	0
2 <i>s.</i> per chalder	—	1348	0	0
Churches	—	2027	3	9 $\frac{1}{2}$
Total	—	£. 5397	3	9 $\frac{1}{2}$

A. B. Collector.

Which application-note, when filled up, the sums are to be copied into the application or receiver-general's cash book on the credit side, and the amount of the several duties in the computation-paper on the Dr. side. See Application Book under the Title and Forms of Books.

The application note thus finished, the collector's clerk writes a receipt agreeable to the sum he is to pay in as the week or quarter's balance, and is after the following manner.

April 7th 1764.

A. B. Esq;

Received of *John Doe* Two hundred twenty-one pounds five shillings.

J. J.

£. 221 5 0

J. E.

H. B.

This

This transaction concludes the business of the receipt and payment. And there are no other sorts of accounts or books prepared for the board's inspection, relative to the receipt and payment of the duty, but the week and deposit books (which, on every *Wednesday* by 1 o'clock, are directed to be sent into the board room, where they remain till the next day or longer, at their honours pleasure: Forms of which books may be seen under the head Titles and Forms, &c.) except a certificate of bonds monthly remaining in the office due and undischarged for the last month, the quarterly crave for stationary and bags, which are after the following manner.

This is to certify, that there are no coal bonds remaining in our office, due and undischarged, for the month of *March* last.

Coal-office long-room,
7th *April* 1764.

A. B. Collector.
C. D. Comptroller.

To the Honourable Commissioners
of the Customs.

N. B. The attorney-general, in 1747, was of opinion that the penalty of the bond might be sued for in three months, though the ship was not delivered.

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*Form of the Quarterly CRAVE, and CRAVE
for Bags.*

May it please your Honours,

We humbly pray your honours orders for the under written stationary wares for the quarter ending 5th July 1764.

One ream of fool's-cap,	} Paper.
One ream fine pot,	
Half ream blue blotting	
Five hundred pens.	
Four bottles of ink.	
One ditto red.	
One large bag of sand, &c.	
Two entry books.	
Two day books, &c.	

A. B. Collector.
B. C. Comptroller.

*Coal-office long-room,
9th April 1764.*

Honourable Commissioners of the Customs.

May it please your honours,

We humbly pray your honours order for six dozen money bags.

A. B. Collector.
C. D. Comptroller.

*Long-room, custom-house,
9th April 1764.*

Honourable Commissioners of the Customs.

There

There remains nothing further on this head to add, with respect to the *London* coal office accounts, but that, on every *Saturday* there are two papers, called the *Weekly Account Papers*, delivered to the comptroller-general and the comptroller of the issues and payments, which is after the following form.



Form

*Form of the Weekly**A. B. Esq; for the Coal Duties collected in**From Saturday 21st April 1764 exclusive, to*

Dr.	3s. Duty.			2s. Duty			Churches.		
Money rec. on entries	1647	1	6	1098	1	0	1655	15	3 $\frac{1}{2}$
Do. on bonds —	30	0	0	20	0	0	30	0	0
Interest on bonds —	0	0	0	0	0	0	0	0	0
Total receiv'd —	1677	1	6	1118	1	0	1685	15	3 $\frac{1}{2}$
To bonds charged —	60	0	0	40	0	0	60	0	0

Account P A P E R S.

the Port of L O N D O N.

Saturday 28th April 1764 inclusive.

Cr.	3s. Duty.			2s. Duty.			Churches.		
By paid <i>W. L.</i> Esq; Bonds reduced to money as <i>per contra</i> —	2022	c	c	1348	c	c	2027	3	9½
	30	0	0	20	0	0	30	0	0
Bonds resting —	6246	8	8						
Application of bonds resting 5 Jan. 1764 -	2342	8	3	1561	12	2	2342	8	3

A. B. Collector.

C. D. Comptroller.

N. B. At the end of the year, at Christmas, an application of the bonds resting is to be made as above.

N. B.

N. B. I should recommend it as a very safe and useful way for all clerks, upon the receipt of every bank-note, to cause the person tendering it to indorse his name upon the back ; and at the close of the day to be very careful and exact in registering all the notes resting or remaining in the office, by taking the letter and number of the day, the person's name to whom the same is payable, and the sum together with the date thereof, the intention of which is to guard against accidents by fire, &c. for by this means, if particulars agreeable to the above directions are preserved, should any misfortune of this kind happen, the same may be recoverable at the bank upon giving security.

Likewise have often found it of particular use to keep a sort of running cash-book in the office, whereby I could have recourse to any sum paid me upon the preceding days ; and when any mistake happened of a shilling or two, it was easily found out : It was also very serviceable to distinguish the manner of receipt, I mean with respect to pointing out the species of money received, whether bank, guineas, ports, &c. and likewise the cash remaining each day in the office, being a check upon the balance in the King's, &c. cash-book,

Form of the above recommended Cash-Book.

Saturday March 31st 1764.

Money receiv. on duties.	Money receiv. on deposits.	Cash paid crimps, &c.	Total.
132 18 4 W.	100 0 0 K.	12 3 4 Dur.	132 18 4
135 3 6 K.	48 16 0 W.	8 2 6 Har.	135 3 6
268 1 10	148 16 0	20 5 10	100 0 0
			48 16 0
			416 17 10

Received this day on duties - - - 268 1 10
Ditto - - - deposits - - - 148 16 0

Paid - - - - - 416 17 10
20 5 10

Yesterday's balance - - - - 396 12 0
148 16 3

Paid receiver-general - - - - 545 8 3
490 0 0

Balance in office - - - - £. 55 8 3

The initial letters W. K. &c. stands for the names of the persons of whom the monies have been received.

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42
2 2
5 18 6

50 0 6
48 16 0

1 4 6

Bank 90
Cash 10

100

20 Bank,

100
12 18 4 Cash.

132 18 4

Bank 100
200
100

43
2 3

45 3

400
90 3 0

490 3 0

490 0 0

0 3 0

Cash Bag.

Bank - - - - 50
Cash - - - - { 5 5 0
3 3

Balance as above - 55 8 3

List of Bank Notes remaining in the Office, viz.

B 93 Cliffe, Walpole and Co. 13 Dec. 1763, £. 50

Having done thus far with the port of *London*, I proceed to explain and point out the respective books and papers monthly and quarterly to be transmitted from

from the out ports first to the board, which are afterwards, by the messengers, delivered to the officers concerned in the port of *London*, viz. Comptroller and register-general, examiner, &c.

When the collector and comptroller have computed and agreed, the computation of the respective duties, according to the method of computation as given on page 62, they are to proceed making the monthly abstract, and what balance is due to the King, the collector will endeavour to procure a bill or bills for the same, which he is to transmit to the receiver-general; as also at the end of every quarter a quarter book, and quarterly jerque account, is to be prepared, together with the quarterly account of incidents on coals, which, with the monthly abstract, are to be sent to the board, and likewise advice given by the collector to the commissioners, the amount of money he has, by one or more bills of Exchange, remitted to the receiver-general; and at the same time the comptroller is to give the comptroller-general notice the collector has transmitted his abstracts, and remitted, to the receiver-general, by one or more bills of exchange, the balance, &c. due to the King, desiring the collector may have credit given him for the same. And, in order the better to explain the meaning and nature of these accounts, after I have given the proper information what the particular articles are of which these accounts are to be made or filled up with, shall also give the several forms thereof.

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Suppose that, in the quarter, there has been delivered, and for which his Majesty's duties have been paid or secured, 634 chalders, 18 bushels, or 2 Vats of coals, and, agreeable to the directions given for computation, the total and application of the duties to be entered in the respective books and accounts, are as follows:

Cha.	Bush.		l.	s.	d.
634	18	Coals 3s. duty	92	15	11
		2s. duty	61	17	3 $\frac{1}{4}$
Total			154	13	2 $\frac{1}{4}$

Poundage to the collector at 2 per cent. 3s. duty			1	17	1 $\frac{1}{2}$
2s. duty			1	4	8 $\frac{3}{4}$
Total			£.	3	1 10 $\frac{1}{4}$

Poundage to the compt. at 1 per cent 3s. duty			0	18	6 $\frac{7}{8}$
2s. duty			0	12	4 $\frac{1}{2}$
Total			£.	1	10 11

Then the Metage will be

	Cha.	V.	3s. duty.	2s. duty
B.B. meter, at 2d per cha.	118	1	0 11 10	0 7 10 $\frac{1}{2}$
J. P. — at ditto —	193	3	0 19 4 $\frac{1}{2}$	0 12 11
A. T. — at ditto —	322	2	1 12 3	1 1 6
3s. duty			£. 3 3 5 $\frac{1}{2}$	2 2 3 $\frac{1}{2}$
2s. duty			£. 2 2 3 $\frac{1}{2}$	
Total metage			£.	5 5 9

Freight

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Freight of a coal bush.	£. 0 5 0	3s. duty	0 3 0
		2s. duty	0 2 0
Total	£. 0 5 0		

The collector and comptroller having settled the duties, and the collector wanting to remit the balance due to the King, he enquires out a merchant, or other substantial person, who is desirous to receive money at the port, or is kind enough to give the collector a bill in order to the like sum being paid in *London* by means of his correspondent there, in consequence of which, a bill is drawn upon his said correspondent after the following manner:

No. 8. *Colchester, April 1st, 1764,*

£. 133 18 10

At thirty days date pay to *W. L. Esq;* receiver-general and cashier of his Majesty's customs, or order, the sum of One hundred thirty-three pounds eighteen shillings and ten-pence sterling, value received of *I. K. Esq;* collector of his Majesty's customs at this port, being the King's money, and place the same to account, as *per* advice from

S I R,

Your most humble servant,

Nataniel Bradshaw.

To Mr. *Stephen Wilson,*
merchant in *London.*

And

And as it may happen a person wants to receive money at the port, if the collector is assured the bill is a good one, and is drawn on such a person's correspondent in *London*, and made payable to himself or order, he must transfer the property of the said bill to the receiver-general by indorsement on the back thereof, *viz.*

Pay the contents to *W. L. Esq;* receiver-general and cashier of his Majesty's customs, or order, value received of *J. K. Esq;* collector of his Majesty's customs, in the port of *C.* being the King's money.

Samuel Palin.

N. B. The collector must observe not to take bills at any longer date than thirty days, nor any bills but of such persons whose credit is indisputable, and punctually complies with the payment. Also to have them made payable to the receiver-general, or order, otherwise the receiver-general must go and receive them himself, which is putting him to an unnecessary trouble, and is quite inconsistent.

The bill thus procured, the accounts settled and made up, they are, if not too large, to be sent to the board by the post, otherwise by the carrier, agreeing for payment of the carriage, noting the same on the out-side of the package, which when done the bill is, in a letter, to be transmitted to the receiver-general; and the collector must remember, that the amount of a number of bills must not be divided; but in case the collector cannot procure a bill for each branch, he must not divide more than the amount of each respective bill. The method of transmitting these bills may be as follows:

SIR,

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SIR,

Inclosed is one bill of Exchange amounting to One hundred thirty-three pounds eighteen shillings and tenpence, payable to yourself or order, viz.

April 1st 1764.

Coals.

N. B. on S.W. - £. 133 18 10 { $\begin{matrix} 80 & 7 & 3\frac{3}{4} \\ 53 & 11 & 6\frac{1}{4} \end{matrix}$ } $\begin{matrix} 3s. \text{ duty.} \\ 2s. \text{ duty.} \end{matrix}$

Which, when received, please to place to the credit of my account on the branches above-mentioned, and acknowledge the receipt hereof to

SIR,

Your most obedient,
and most humble servant,

Custom-house, C. Ap. 1st 1764.

J. R. Collector.

To

W. L. Esq;

Receiver-General, &c.

at the Custom-house,

LONDON.

The comptroller is also at the same time to acquaint the comptroller-general, that the collector has remitted to the receiver-general, by one bill of exchange, the balance of the last month's abstract (by this post transmitted to the board) desiring the same may be placed to the credit of his account, which letter may be after the following form :

SIR,

By this post the collector has remitted to the receiver general (the balance on the last month's abstract this day transmitted to the board) £. 133 18 10 by one bill of exchange payable to himself or order, as appears by the following particulars.

Number of Bill.	Date of Bill.	By whom drawn.	On whom drawn.	When payable.	Sums.	How to be applied.
8	1764 April 1.	Nath. Bradshaw.	Stephen Wilson.	1764 May 1.	l. s. d. 133 18 10 — — —	Coals 3s. duty. Coals 2s. duty.
				Total	133 18 10	

Which, when received, is to be applied to the credit of his accounts on the branches above-mentioned.

I am, SIR,

Custom-house, April 1st 1764.

Your most humble servant,

JOHN DOE, Comptroller.

To R. P. Esq; Comptroller-general of
his Majesty's Customs, at the
Custom-house, LONDON.

And here it may not be improper to hint I should recommend it absolutely necessary (as soon as possible, at the beginning of a new year) to transmit the comptroller-general the compare of all bills remitted to the receiver-general in the last year, with their applications agreeable to the 8th article of Mr. Car-kesses's instructions, dated 21st December 1728, as well as to procure, at some convenient time, from the comptroller-general's office, the state of the last year's account, in order to see if the comptroller has regularly given advice of all bills sent to the receiver-general's office, which will be a means of finding out any mistakes that may arise, and thereby prevent all perplexity and confusion, besides great satisfaction to every collector to know how the balances stand between the King and himself.

Upon the receipt of the bill at the receiver general's office, the next post a letter of advice will, by the receiver-general, be returned to the collector as follows:

Custom-house, London, April 8th 1764.

S I R,

Yours of 1st instant brought one bill of exchange for One hundred thirty-three pounds eighteen shillings and ten pence, viz.

April 1st 1764.

Coals.

N. B. on S.W. - £. $\overline{133\ 18\ 10}$ { $\begin{matrix} 80 & 7 & 3\frac{3}{4} \\ 53 & 11 & 6\frac{1}{4} \end{matrix}$ } $\begin{matrix} 3s. \text{ duty.} \\ 2s. \text{ duty.} \end{matrix}$

Which, when received, shall be placed to the credit of your account.

I am, S I R,

Your humble servant,

W. L.

T

When

When the receiver-general has received the money, and brought the bill to account, the comptroller general will have notice thereof, and accordingly return the collector and comptroller a letter to this effect:

GENTLEMEN,

The Bill from your port, numbered as under-written, remitted to the receiver-general the 1st of last month, was by him brought to account on the 3d instant on the branches contained in the comptroller's duplicate letter transmitted to the comptroller general.

I am,

GENTLEMEN,

April 8, 1764,

Custom-house, London.

Your humble servant,

A. D.

No. VIII.



I shall

hall

Abstract

Abstract of Cash remaining at the End of each Month.

Dr.	By cash put therein.	The king's cheft	By cash taken out.	Cr.		
				l.	s.	d.
1764 March 8.	<i>Viz.</i> To cash - - - - - To ditto - - - - -	<i>Viz.</i> 1764 14 Mar By Cash - - - - - By ditto - - - - -	- - - - - - - - - - - - - - - - - - - -	100	0	0
				80	6	4
				140	6	2
				40	0	2
			Balance	180	6	4

Form

Form of the MONTHLY A

CHARGE. { Port of Colchester. } Abstract of J. K. from 29th Feb. 1764 exc

Due to the King <i>per</i> last abstract.			Receipt of this Month.			Total.			CASH ACCOUNT.		Salat Poun 29th 31 Ma
									The Titles of the several Branches.		
<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>			<i>l.</i>
15	14	3 ¹ / ₄	70	6	2 ¹ / ₂	86	0	5 ³ / ₄	3 <i>s.</i> <i>per</i> Chalder on Coals, &c.		2
10	2	9 ³ / ₄	46	17	5 ¹ / ₂	57	0	3 ¹ / ₄	2 <i>s.</i> <i>per</i> Chalder on Coals, &c.		1
—	—	—	—	—	—	—	—	—			—
25	17	1	117	3	8	143	0	9			4
—	—	—	—	—	—	—	—	—			—

I have examined and compared this Abstract with my books, and do find that the Co
close of the last abstract : Also with all monies received either for duties, &c. &
abstract have either been paid or remitted the Receiver-General : That I have at
advised the Comptroller-General of all such Remittances. And that the vouchers
chest under our joint locks.

L. M. Comptroller.

The above sum of —

This Abstract was sent to London the 1st day of April 1764.

Note, That the above titles of the several duties are always to be made use of by
in all the books and accounts relating thereto.

LY ABSTRACT.

764 exclusive, to 31st *March* 1764 inclusive } DISCHARGE

Salaries. Pound. from 29th Feb. to 31 Mar. 1764			Incidents. Metage from 29th Feb. to 31 Mar. 1764			Remittances to the Recr. General.			Due to the King, carri- ed to next Abstract.			Total.		
<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
2	18	2½	2	14	11½	80	7	3¾	-	-	-	86	0	5¾
1	12	1½	1	16	7½	53	11	6¼	-	-	-	57	0	3¼
4	10	4	4	11	7	133	18	10	-	-	-	143	0	9
In the King's Chest - -									NIL					

That the Collector is charged with the money due on each branch at the
ies, &c. &c. That the several sums contained in the credit part of this
I have attested and entered all the Vouchers for such payments, and
e vouchers are either forwarded to London, or remaining in the King's

a of — — — is actually in the King's chest under our joint locks,

J. K. Collector.
L. M. Comptroller.

use of by the Collector and Comptroller
creto.

Then

Then, on the back of the abstract, an Account of the bill remitted the Receiver-General is to be filled up as follows, viz.

A Particular of Bills or Notes remitted, or Money paid to the Receiver-General, and charged in the credit Part of the within Abstract, of which Notice hath been sent to the Comptroller-General.

N ^o	When sent	Dates of Bills.	Drawer.	Payer.	When payable.	Sums.			Branches.
8	1764 April 1st.	1764 April 1st.	Nath. Bradshaw	Stephen Wilson	1764 1st. May.	l.	s.	d.	3s. Duty.
						80	7	3 $\frac{3}{4}$	2s. Duty.
						53	11	6 $\frac{1}{4}$	
						—	—	—	
					Total. - - -	133	18	10	Coals.
						—	—	—	
					I. K. Collector.				
					L. M. Compt ^r .				

142 Of passing the several Accounts, &c.

Then the deposits taken in the month are also to be filled up as follows :

DEPOSITS *received.*

		Money.
1764		
March 18,	To a deposit by <i>John Strong</i> - -	40 0 0
	To ditto <i>Richard Gwinn</i> - -	100 0 0
	Total - - £.	140 0 0
	I. K. Collector.	
	L. M. Comptroller.	

This done, the abstract is to be folded up, and indorsed upon the back as follows :

Port of COLCHESTER,

I. K. Collector.

Abstract of Receipts and Payments

From 29th *February* 1764 exclusive, to 31st
March 1764 inclusive.

Form

Form of the quarterly Jerque Account, whi

Port of } *A Jerque Account of Coals, Culm, and Cinders, b*
 LEIGH. } December 1755, and the 25

Date of the Ship's Entry.	Ships Names.	From whence.	COALS:				CULM.			
			Cocket.		Meterage.		Cocket.		Meterage.	
			Cha.	Bush	Cha.	Bush	Cha.	Bush	Cha.	Bush
1755										
Dec.	26	John	Blythmooke	38	-	-	83	-	-	-
Jan.	4	Thomas	Sunderland	37	-	-	78	-	-	-
	7	William	Newcastle	20	-	-	25	-	-	-
Feb.	12	Elizabeth	Ditto.	40	-	-	96	27	-	-
	16	Sufannah	Sunderland.	53	-	-	101	18	-	-
March	24	Ann	Newcastle.	90	-	-	191	18	-	-
Numb. of Ships from Blyth, Sunderl. Newc.		Blyth	1	38		83	-	-	-	-
		Sunder.	2	90		179	18	16	-	24
		Newc.	3	150		313	9	-	-	-
		Total	6	278	-	-	575	27	16	-

As some ships may not have discharged the whole quantities of coals
 the ships entered inward, those ships must be omitted, in the
 put them into a separate account, as is done underneath.

*A Jerque Account of Ships which entered inward in Lady-Day Quarter
 Quarter 1756, which ships were omitted in Lady*

1756										
Feb.	20	John & Hannah	Sunderland	50	-	91	-	-	-	-
Mar.	10	Betsey -	Ditto -	95	-	196	-	-	-	-
Numb. of ships from Sund.				2	145	-	257	-	-	-

t, which is to be made up as follows :

ders, brought into this Port Coastwise between the 25th of
d the 25th March 1756.

L M.		CINDERS.				Duties receiv'd or bonded.			Allowed for Discount.		
Meterage.		Cocket.		Meterage.							
Cha.	Bush	Cha.	Bush	Cha.	Bush	l.	s.	d.	l.	s.	d.
- -	- -	- -	- -	- -	- -	Here insert the gross duties against each ship.					
24	- -	- -	- -	- -	- -						
- -	- -	15	27	22	- -						
- -	- -	- -	- -	- -	- -						
- -	- -	- -	- -	- -	- -						
- -	- -	- -	- -	- -	- -	Here insert the total du- ties on coals.					
24	- -	- -	- -	- -	- -						
- -	- -	15	27	22	- -						
- -	- -	- -	- -	- -	- -						
- -	- -	- -	- -	- -	- -						
24	- -	15	27	22	- -	Total duties. Discount. Neat duties.					

of coals, &c. intended for your port within the quarter, that
, in the account for the quarter they are entered in, and

Quarter 1756, but cleared their Coals, &c. in Midsummer
d in Lady-Day Quarter's Account, 1756.

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to 25th March 1764.

Date of Entry and Clearing.		S H I P S Names.		M A S T E R S Names.		Number of Tons.		Number of Men.		From whence, whither bound, Date and Nature of the Dispatch.		Corn quarters					By Cocket.		By Discharge.	
Month. Day																	Chalders.			
1764.										Inwards from foreign Parts NIL.										
										Coastwise Inwards.										
January		4 True Friendship,		Thomas Willis.		178		7		Sunderland per cocket 30th Dec. 1763							80		160	
February		12 Hopewell, Robert, stranded ship		Wm. Bradshaw. Thos. Franklin		112 90		8 7		Ditto, per cocket 2d January 1764 Newcastle, per cocket 20th Jan. 1764							56 48		111 $\frac{3}{4}$ 89 $\frac{1}{4}$	
Number of Ships -		3		— —		380		22		— —							184		391 $\frac{1}{4}$	
										Coastwise Outwards NIL.										
										Outwards to foreign Parts.										
1764 February		21 Delight of Sunderl.		John Boulby.		190		10		Rotterdam, per cocket 21st Feb. 1764							185		—	
Number of Ships.		1		— —		190		10		— —							185		—	

missioner's order. Dated 10th January 1764.

The Accounts thus settled and all complete, they are to be transmitted to the Board as before directed, which concludes the business of the Ports on this head for the month and quarter; and with respect to the form of the Collector and Comptroller's quarter, &c. books, I have before given my reasons for not inserting them, and therefore shall only observe, That, till the board shall please to direct one uniform of books and accounts, it may be most advisable to keep to the old method used in the respective ports.

A. B. Collector.
C. D. Comptroller.

FORMS

Form of the Quarterly Account of INCIDENTS.

Port of IPSWICH.

An Account of Incidents paid by I. S. Collector, upon Account of Coals, Culm and Cinders, brought hither Coastwise, in the Quarter ending at Lady-Day 1764.

Number of Chalders delivered this quarter	Total Duties paid and secured this Quarter.			Poundage, Metage, &c. from 5th Jan. 1764 exclu. to 5th Apr. 1764 inclusive.		Received by us severally, the respective Sums to which we have set our hands.
	3s. Duty.	2s. Duty.		3s. Duty.	2s. Duty.	
Cha. Vats 634 2	92 15 11	61 17 3 $\frac{1}{4}$	{ To I. S. Collector, at 2 per Cent. - - -	1 17 1 $\frac{1}{2}$	1 4 8 $\frac{3}{4}$	— I. S.
			{ To C. D. Comptroller, at 1 per Cent. - - -	0 18 6 $\frac{1}{2}$	0 12 4 $\frac{1}{2}$	— C. D.
			To B. B. meter, at 2d. per chaldern 118 1	0 11 10	0 7 10 $\frac{1}{2}$	— B. B.
			To I. P. ditto, at ditto - - - 193 3	0 19 4 $\frac{1}{4}$	0 12 11	— I. P.
			To A. T. ditto, at ditto - - - 322 2	1 12 3	1 1 6	— A. T.
			634 2			
			To I. K. freight for a new coal buffel 5s.	0 3 0	0 2 0	— I. K.
			3s. Duty - - - £.	6 2 1 $\frac{1}{2}$	4 1 4 $\frac{3}{4}$	I. S. Collector.
			2s. Duty - - - £.	4 1 4 $\frac{3}{4}$		C. D. Comptroller.
			Total - - - £.	10 3 6 $\frac{1}{4}$		

Port of IPSWICH.

An ACCOUNT of all Ships and Vessels which entered Inward, or cleared Outward, to and from Foreign Parts, and Coastwise, in Lady-Day Quarter 1764, new Style, viz. from 25th December 1763, to 25th March 1764.

F O R M S and C O P I E S

O F

**P E T I T I O N S, M E M O R I A L S,
R E P O R T S and M I N U T E S,**

**With other Essential M A T T E R S, consequent
thereon, transacted at the B O A R D.**

May it please your Honours,

MY Fitter having omitted to send my dispatches
on board, I was forced to sail without them,
therefore humbly beg your honours order to the
collector and comptroller of the coal duty, to permit
me to enter my ship, on giving security to produce
a cocket. I am,

Honoured Sirs,

March 21st 1764.

Your most obedient servant,

William Watson.

To the collector and comptroller of the coal duty
for their report,

By order of the commissioners,

Ditto 21.

William Wood.

We

We have no objections,

A. B. collector.

March 21st 1763.

C. D. comptroller.

Agreed by order of the Commissioners, on giving security.

William Wood.

Security is taken,

Ditto 21.

B. B. per collector.

N. B. When a Ship is permitted to enter without a cocket, one of the coal office blank entry-papers, as directed on page (6), must be filled up, and having the collector's number put thereon, must be carried over to the coal office, and deposited there as if it were a cocket; and when the real cocket is received it must first be carried to the collector's-office to have his number put thereon; and then it will be given back again in order to its being carried over to the coal office: This is done when the petition is for a ship entering in the port of *London* without a cocket.

May it please your Honours.

Coming away from *Newcastle* (loaded with coals) in the hurry of business left my dispatches there, with orders to send them by post, but have not yet received them, though I expect them to-morrow at farthest, this being the last day limited for passing *Gravesend*, beg your honours permission to enter my ship

ship upon promise of producing the cocket on Thursday.

I am,

Your Honours most humble
and obedient servant,

June 26th

William Garbutt.

The collector and comptroller of the coal duties
to report,

By order of the Commissioners.

Do. 26

William Wood.

We have no objection to admit an entry upon giving security at the coast office for producing a cocket for this voyage.

A. B. Collector.

C. D. Comptroller.

Agreed on giving security.

By order of the Commissioners.

Do 26.

William Wood.

Security is given.

E. F.

N. B. When a ship enters upon petition without a cocket, a third entry paper, as directed on page 6, is to be filled up, and which will be marked and numbered by the collector in the same manner as a cocket, and must be carried over to the coast office, and lodged there as if it was the real cocket; and when the cocket is produced, it is to be brought to the coal office, and when marked, then the same must be carried over to the coast office.

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May

May it please your Honours,

The duties on a loading of coals, in the *DELIGHT*, *John Boulby* master, from *Newcastle*, are due this day, but as the ship will not be delivered in office hours, humbly pray your honours order to the collector and comptroller of the coal duty, that I may settle the duty to-morrow, and be allowed the usual discount, on my leaving a sufficient sum of money to answer the duties.

I am,

Your honours

most obedient servant,

March 16th 1764.

Richard Gaire.

The collector and comptroller of the coal duties to report.

By order of the Commissioners.

Do. 16

William Wood.

We have no objections upon producing the certificate from the meter's office signed as this day.

A. B. per Collector.

Do. 16

C. D. per Comptroller.

Agreed by order of the Commissioners.

Do. 16

William Wood.

May it please your Honours,

On the 18th instant I entered the *WILTSHIRE*, *Richard Stafford*, from *Milford* with 150 quarters of
oats,

oats, and 47 chalders of coals, for which coals I made a deposit of 20 *l.* and is more than sufficient to answer the duties: The collector and comptroller informs me, that although the ship was cleared in time, they cannot allow me the usual discount, as the time limited for settling the duty was out on *Saturday*: Now, as I sent my clerk to the coal office on *Friday*, which I did not apprehend was a holiday, yet I am refused my discount because I did not go again on the *Saturday*, I therefore humbly hope your honours will indulge me with leave to settle the same this day, allowing me the usual discount, as the neglect proceeded merely from a mistake of a day; besides, the above sort of coals are not sold in bulk in the manner of *Newcastle* coals, as we seldom exceed, in sale to one person that work, above two, three, or five chalders at a Time, which indeed makes the delivery of these ships extremely hazardous and tedious.

I am,

Mar. 20, 1764.

Your honours

most obedient servant,

Thomas Cockfade.

The collector and comptroller of the coal duty to examine and report.

By order of the Commissioners.

Do 20.

W. W.

We conceive that the allowance of discount, is in consideration of the duties being paid within sixteen working days, which time being elapsed in the present case, and the duties not paid, the discount, consequently cannot be allowed, unless your honours please to direct it should, and whether there are any circum-

U 2

stance

stances in this case to induce your honours to grant that favour, is submitted.

John Doe Collector.

Do 20.

Richard Roe Comptroller.

Cannot be allowed.

By order of the Commissioners.

W. W.

London, March 20th 1764.

Honourable Sirs,

I became jointly bound with Mr. *James Doe*, in a bond of 500*l.* to the collector of the coal duties in this port some years ago, while he was clerk to *Richard Roe*: As the said *James Doe* is no way indebted to the crown, and carries on the crimping trade in his own name, I humbly beg your honours will cause the said bond to be delivered up to me,

I am,

Your honours

most obedient,

and most humble servant,

John Doe.

The collector and comptroller of the coal duty to examine and report.

By order of the Commissioners.

Do. 20.

W. W.

Mr. *James Doe* some time since applied to me for the delivery of a bond which he entered into by way of a collateral security for Mr. *Richard Roe*, at that time clerk to *James Doe*, a coal factor.

But

But the bond was made to his Majesty, and was delivered over to me upon my entering into my office, I thought myself not authorized to part with it without your Honours orders for so doing.

Soon after Mr. *Coe* entered into this Bond, Mr. *Doe* acted as a coal factor for himself, and hath ever since been very punctual in his payments.

We herewith lay the bond before your honours, and shall dispose thereof as your honours please to direct when you return it.

A. B. Collector.

Do. 20.

C. D. Comptroller.

To the Solicitor, by order of the Commissioners.

W. W.

I do not see that this comes properly before your honours, but have no objection to delivering up the bond.

H. S.

The bond to be delivered,

Do. 20.

By order of the Commissioners.

W. W.

To be given to Mr. *A. B.*

Whereas I *John Coe*, of *London*, merchant, by one bond or obligation, bearing date the 30th day of *July* 1747, became bound to his Majesty King *GEORGE* the Second in the penal sum of Five hundred pounds, conditioned to be void on the payment of such duties due upon coals, culm and cinders, which should not be duly paid by *James Doe*, of the parish of *St. Paul, Shadwell, London*, or such person who should be bound with the said *James Doe*.

Now

Now I do hereby acknowledge to have received this day from *A. B.* collector of the coal duty in the port of *London*, the said bond or obligation, pursuant to an order of the commissioners of the customs. Witness my hand this 20th day of *March* 1764.

John Coe.

Witness *John Blow.*

May it please your Honours,

Having the misfortune to run foul of an anchor as my ship was coming to her moorings in the river, which has occasioned her to sink, whereby my loading of coals was greatly damaged from the quantity of water and sand mixed therewith, so that I was forced to sell the same at a very reduced price, by which, together with the charges and expences attending the repairing the damage she has sustained, I am greatly distressed, and I fear will never be so fit for service as she was before the accident happened, I humbly beg your honours will please to grant me such an allowance in the duty as your honours shall judge most proper in my unhappy Circumstances.

I am,

Mar. 23, 1764.

Yours Honours

most humble servant,

William Johnson.

The whole quantity delivered was 320 chalders 24 bushels, out of which only 100 chalders were fit for use, the other being very full of sand and mud, I could sell them for only 14s. *per* chalder, and the whole charges for shipwrights work in repairing my ships,

ships, together with other expences, amounts to 90*l.* and upwards.

The inspectors of the river to examine and report.

By order of the Commissioners.

Do. 23.

W. Wood.

We have examined and particularly enquired into the nature of the case, and find the particulars are as undermentioned: The whole cargo of coals, as delivered by the meter's certificate, were 320 chalders 24 bushels, and that no more than 100 chalders thereof were sold at the market price, which was 1*l.* 14*s.* *per* chalder, the other 220 being so much spoiled by the quantity of water and sand mixed therewith, that no one would give more than 14*s.* *per* chalder: also the charge of shipwrights bills and other expences attending the repairs, and fitting the ship again for sea, has cost the master, who is likewise owner of her, upwards of 90*l.* we therefore humbly think the Petitioner is worthy your Honours indulgence in granting him an allowance in the duty.

F. G.

H. J.

To the collector and comptroller of the coal duty, for their opinion what is proper to be allowed in the present case.

By order of the Commissioners.

Do. 23.

E. S.

When cases of a similar nature have happened in this port, the masters or owners have usually applied to your Honours for relief, by way of abatement of the duties, in consequence of which, your Honours have been pleased to grant an allowance therein agreeable to the circumstances thereof. We therefore

fore humbly think that as the petitioner is greatly distress'd by the unfortunate accident attending the damage of his ship and cargo, it may be proper to grant him an allowance in the duties of 20 l.

A. B. Collector.

C. D. Comptroller.

The collector and comptroller of the coal duties to allow the petitioner, out of the duties, the sum of 20 l. in the following proportion :

Out of the 3s. duty on coals	7	10	0
2s. duty ditto -	5	0	0
Churches - -	7	10	0
£.	20	0	0

Ditto 23d.

By order of the commissioners,

William Wood.

Custom-house, London, March 23, 1764.

Received of A. B. the sum of twenty pounds in consideration of loss and damage on a cargo of coals delivered out of the ship GOOD INTENT, by order of the honourable the commissioners of the customs, dated this day.

per W. Johnson.

£. 20 0 0

Witness, C. D.

Statutes

Statutes relating to Wreck and stranded Goods are,

3 Ed. I. c. 4. f. 6.	12 Ann 1 ff. 2 par. c. 18. f. 1.
4 Ed. I. c. 2. f. 1.	4 Geo. I. c. 12. f. 1.
17 Ed. II. c. 11.	5 Geo. I. c. 11. f. 13.
15 R. II. c. 3. f. 1.	26 Geo. II. c. 19. f. 6. 9. 16.

When it happens that a ship is forced on shore, &c. and thereby becomes stranded, particular care must be taken that no coals are suffered to be delivered out of the ship to any buyers, nor even measured by a meter before the duties are paid or secured for the same; whatever remission or allowance may be afterwards made by order of the board: and when coals are carried on shore from ships in distress, the coast bond is to be detained till enquiry be made who has got them, that the duties may be paid; and no return must be granted to discharge the coast bond till the duties are paid or secured. *Vide board's orders* 1729, 1746.

Mr. Wyatt, the late Solicitor, was of opinion that a clandestine delivery of coals without payment of the duties, will subject the ship and coals to a forfeiture, and the master or owner to the penalty of 10 s. for every chalders.

When Coals, Culm and Cinders are concealed, and the duties not answered, the master or owner is subject to pay the 10 s. per chalders or ton, besides the usual duties; and on refusal, the ship, with her tackle, guns and furniture, may be detained and sold; such care should be taken to procure proof, that in unshipping or running, the same was done before payment or security of duty, otherwise the ship and cargo will not be forfeited. This hint is

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meant

meant to caution the officer against a too precipitate stoppage or seizure of the ship, when, in all probability, according to law, only the coals are forfeited.

May it please your honours,

In coming up the river in a hard gale of wind at W. S. W. I met with the misfortune of one of his Majesty's large sloops, in the service of the office of Ordnance, to run foul of me, which did me a considerable deal of damage as she came down full upon me with all her sails set, so that my mast was carried away by the board, besides doing me abundance of damage in the hull and rigging, whereby I was forced to bring to, and could not possible leave my ship till this day, having got her up to Greenwich, where she now lies; accordingly, upon my application to the collector and comptroller of the coal duties to enter my said ship, I was informed they could not admit thereof without your honours leave, as I had exceeded the time for entry after passing *Gravesend*: I therefore humbly beg your honours order to the collector and comptroller of the coal duties, that I may be permitted to enter, with the allowance of the usual discount.

I am,

Apr. 10th 1764.

Your honours

most obedient servant,

John Coe.

The collector and comptroller of the coal duties to report.

By order of the commissioners,

Do. 10.

W. Wood.

As

As the omission of entering the ship in due time proceeded from the damage the master sustained in his ship and rigging, and as he has exceeded the limited time for entry only one day, we have no objections to the petitioners request.

Do. 10.

A. B. Collector.

B. C. Comptroller.

Agreed accordingly, by order of the commissioners.

Do. 10.

E. S.

N. B. In the Out Ports the method of petitioning is carried on by a regular and constant correspondence between the Board and the respective ports; and their honours pleasure is signified by letter to the collector and comptroller, to whom all Persons concerned are to apply to know their honours directions on their petitions or memorials: and I must not omit to observe, that their honours are always very ready to give every petitioner all reasonable and lawful redress, and never reject even the poorest or meanest of his Majesty's subjects petitioners to them for relief under any oppression or wrong.

The following petition respecting the out-ports, will give an idea of the transactions.

Form of a Petition or Memorial to the Board in order to obtain their Honours Order for the Duties being received after a Ship has cleared coastwise, but was forced Oversea.

May it please your Honours,

Having taken in a loading of coals at *Newcastle* in my ship the *DELIGHT*, which I purposed to proceed for and deliver in the port of *London*, but, on the 18th of *February* last, I met with a most violent gale of wind, and the sea running extreamly high, I was forced to bear away for *Rotterdam*, where I landed my said cargoe of coals: Now, as I had no intention of fraud, and was really forced oversea contrary to my inclination, (affidavit of the truth of which is hereunto annexed together with my coast cocket) I humbly beg your honours orders to the collector and comptroller at *Sunderland*, that I may be permitted to pay the oversea duties, and that the proper steps may be taken for my coast bond being discharged.

I am,

Apr. 20, 1764.

Your honours

most obedient servant,

John Boulby.

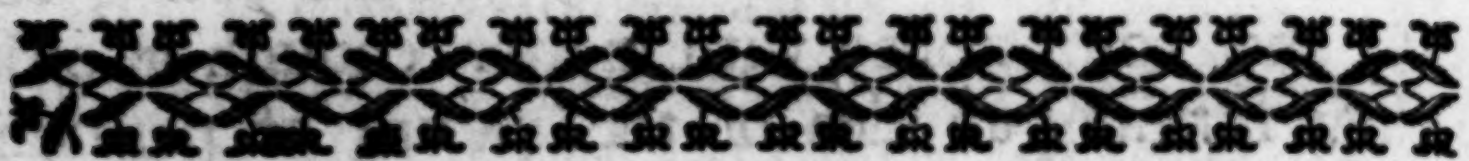
N. B. The substance of this petition or memorial, is transmitted, with all convenient speed, to the collector and comptroller in the country for their opinion and observation, and then, as the facts appear, the Board give orders.

Thus

Thus far I think I have furnished the young collector and comptroller with matter enough in order to their forming an idea of the nature of petitions, and instructing them in the method of reports thereon; and with respect to cases and memorials, they are in substance much the same as petitions, and I humbly think the multiplying of books only serve to perplex more than forward the dispatch of business, besides petitions, letters, or memorials may be more usefully kept in one book, provided they are properly digested in an alphabetical manner, tho' I should recommend a very careful distinguishing by respective books of letters inwards, and outwards, from and to the Board.



ABSTRACT



A B S T R A C T

OF SEVERAL

MINUTES of the BOARD.

With other ESSENTIAL MATTERS relative to
this Branch of the Revenue, the COLLEC-
TION of the COAL DUTIES.

Minute 11th September, 1680.

ORdered, That as often as an Affidavit shall be brought of the loss of any coals at sea, and demand shall be made of shipping the like quantity, the collectors are directed to examine if any bonds are forfeited wherein the persons stand bound to the King, that they do not make the allowance before they have acquainted the commissioners therewith.

Minute 30th May, 1698.

The Chancellor of the Exchequer, upon the Commissioners presentment touching exchequer bills, is of opinion, they must not be refused in payment for the coal duty.

Minute

Minute 26th June, 1702.

The collector at *Newcastle* was furcharged for allowing two in the score upon coals, and taking the lesser duty upon foreign built ships made free.

Minute 27th Feb. 1705.

No coals are to be left on board by the meters upon pretence of sweepings, but they are to take care that all the coals in every ship be duly measured, and the whole quantity returned to the custom-house in order to charge the duty.

Minute 12th April 1706.

The commissioners entered on the consideration of the compositions in the court of Exchequer by virtue of her Majesty's letter of privy-seal on the bonds of colliers entering for the coast, and going oversea, and after they had read Mr. *Godolphin's* Memorial of the 27th of *October* last, on the case, and fully debated the matter, they came to a resolution that, agreeable to the ancient practice, the measure in the loading ports to be reduced to *Winchester* measure after the rate of 20 chalders: *Sunderland* measure to 38 chalders *Winchester* measure: and that the officers charge the duties for $\frac{1}{3}$ more than *Winchester* measure, so computed from the contents of the cocket in the respective loading ports; and if any master shall refuse to submit thereto, he is then to produce
a cer-

a certificate and make oath of the quantity of coals sold and delivered in foreign parts: and whenever there shall remain any cause of doubt, the officers concerned are, for further satisfaction, to examine what quantity each ship hath made out in the delivering port by a medium of three last Summer voyages.

Minute 26th June, 1716.

The commissioners being informed that several chalders of coals have been delivered out of the ships under pretence of sweepings, the inspectors of the river are to take particular care that no coals be thrown over-board, or delivered out of any ship, under pretence of sweepings, or otherwise, after the meters are discharged: such coals are to be seized, and the owner prosecuted as the law requires; and if the Board shall receive any information of the like nature for the future, they shall esteem it great neglect in the said inspectors, and they will be proceeded against for the same accordingly.

Minute 14th January 1719.

The commissioners observing that there are several bonds for the duties on coals delivered over to the solicitor to be put in suit, do direct the collector and comptroller of that duty, the better to prevent any loss to the revenue, not to accept any person to be security in any new bond, whose bond is in suit.

Report

“ Report on a letter of Mr. *Smith*, 7th Dec. 1743, wherein he proposes to distinguish coals from culm, by having the coals run through a skreen, and then what is so small as to pass through it to be deemed culm, and pay but 4s. per chalder: and the larger coals, which are used for drying Malt, to pay all the duties now charged on the *Newcastle* coals, viz. 3s. 2s. and 3s. to the crown, and 10d. to the orphans, and 4d to the coal meters, in all 9s. 2d. per chalder.”

“ The collector and comptroller report, that it does not appear to them, what certain distinction can be made between coals and culm, though they had made diligent Enquiry of several dealers about it; the size and under that of an hen’s egg, being common both to coals and culm, therefore they apprehended that it might be improper to give any directions on Mr. *Smith*’s proposal for the use of a skreen.”

And upon a late report of the collector and comptroller of the coal duty in the port of *London*, it appears that in a ship load of what is called culm, imported from *Wales*, there is some quantity of coals which is kept separate, and sometimes not, and though the meters should certify the whole cargo to be culm (and notwithstanding the owner or merchant did, afterwards, by riddling or skreening separate coals from it) such certificate seems to be not only a sufficient warrant for the collector accepting a culm duty, but also a sort of discharge to the master or owner of the cargoe from paying any other, and therefore submitted how far they are liable to seizure.

However, after the most mature deliberation, and the best judgment, culm appears to be only the dusty part of coals, and fit for drying malt; but the present practice is to distinguish it from that of the size of an hen’s egg, though, after all, the preven-
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tion

tion of frauds in this case, greatly depends on the judgment and uprightness of the meter.

But with respect to coal dust or sweepings, in *July 1729*, one chalder 33 bushels, was seized by an officer for the duty, but adjudged to pay no duty.

Minute 18th Nov. 1731.

Ships drove oversea, proof must be made before a baron of the exchequer, and the court has a power thereby to stop prosecution on the penalty of the coast bond, upon such proof to their satisfaction, and a certificate of the payment of the duty.—Proposed also, that the collector outwards be directed to receive the duties, and grant certificates accordingly to be annexed to the respective bonds;—and the board's order of the 16th *March 1730*, relative to ships laden with coals forced oversea, be stuck up in the coast office, and also publicly in the custom-house, and at the several out-ports: And by the board's letter of 16th *Mar. 1730*, and 21 and 23d *Nov. 1731*, 13th *Jan. 1735*, and 30th *July 1738*, relative to ships coastwise, masters must be examined upon oath, about their being forced oversea, and the oversea duty not to be taken without leave of the board.

Minute 12th Oct. 1733.

Exemption from duty on Corporation of *Southampton's* claim: For vessels having one top, 10 bushels; 2 tops, 20 bushels; and no top on the mast, 5 bushels, not to be allowed, of which notice is sent to the out-ports not to grant any indulgence of the like kind.

Minute

Minute 9th April 1737.

Inspectors of the river, and coal meters, are to examine the coal bushels, and other measures; and also the weights and scales made use of in delivery of coals imported in the port of *London*, and certify monthly, in the book kept by the land-surveyor, whether they be just, according to the standard.— And by the board's letter of 22d *Feb.* 1736, sent to the officers in the out-ports, the coal bushels are to be examined monthly, and their condition reported in the abstract letter, as is practised in relation to the King's weights, pursuant to the board's orders of 15th *Aug.* 1732, and 18th *July* 1734, taking care the standard coal bushel (one of which is always to be kept in a port) is preserved under the joint locks of the collector and comptroller, and not used on any occasion except to adjust other bushels.

Likewise by another letter of 20th *April* 1738, the coal meters are to be inspected by the surveyors.---- As also by another letter of 7th *April* 1743, the coal bushels are to be examined (with respect to their condition) by the searcher, surveyor and landwaiter, the first week in every month, and certified to the collector and comptroller, who are to report the same; and they are once a quarter to examine the same themselves, and certify their condition.

Having given an abstract of some of the Board's Minutes, particularly those of the first foundation, or respecting the management of the collection of the coal duty, and what have passed since in general, being a repetition of, or reference to those, and others, which their honours from time to time thought

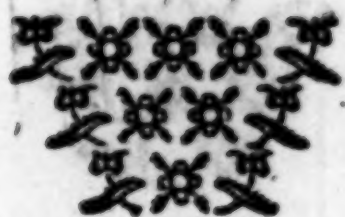
proper to make for the regulation of the trade, and the government of the officers in the execution of their duty ; yet for further information and satisfaction, I have added a list of the several Minutes as passed in order of time, *viz.*

1680 Minute	11th Sept.	1713 Minute	16 Dec.
1681 Do.	17 July.	1715 Do.	21 Oct.
1695 Do.	18 Sept.	16 Do.	4 May,
1698 Do.	18 May,	— Do.	26 June,
— Do.	30 May,	1719 Do.	14 Jan.
— Do.	10 Nov.	— Do.	13 Nov.
1699 Do.	17 Oct.	1727 Do.	22 Feb.
1701 Do.	23 Oct.	29 Do.	19 July,
— Do.	28 Nov.	31 Do.	14 May,
1702 Do.	26 June,	— Do.	23 Do.
4 Do.	22 August,	— Do.	18 Nov.
5 Do.	27 Feb.	1733 Do.	12 Oct.
6 Do.	12 April,	37 Do.	9 April,
9 Do.	16 August,	— Do.	6 July,
1710 Do.	23 March,	1738 Do.	28 Sept.
1712 Do.	5th March,	1742 Do.	3 Sept.
— Do.	11 Do.	— Do.	2 Oct.
— Do.	31 July,	— Do.	3 Jan.
1713 Do.	23 June,	1743 Do.	5 May,
— Do.	2 July,	44 Do.	5 June,
— Do.	9 Nov.	— Do.	7 Aug.
— Do.	11 Do.	— Do.	17 Do.
— Do.	25 Do.	1747 Do.	11 January;
— Do.	16 Do.	— Do.	4 July.

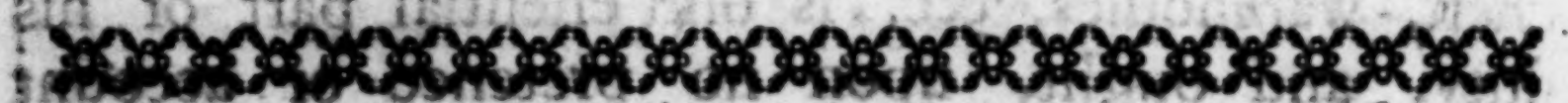
When letters or orders are dispatched to the several officers in the out ports, upon the receipt thereof they are to be entered in the book of letters or orders from the board ; and if kept in a regular and alphabetical manner, upon recourse had thereto agreeable to the dates, these and all other minutes, letters or orders, may be seen at large, and indeed the collector and comptroller should take particular care to keep their letter

letter or order book up with those almost daily received from the board, otherwise the business of the port must run into error and confusion: And here I think it may be proper to remind the comptroller that, by minutes of 23d *March* 1710, and 5th *March* 1712, the joint custody of the keys of the King's chest, warehouses, &c. is one essential part of his duty, and ought, upon no pretence or account whatever, to dispence with attending the collector upon all occasions, at the opening of the chest or warehouse; and indeed in this, and on every branch of duty, the comptroller is a compleat check upon the collector, and should be consulted in every thing relative to the service: And no accounts should be transmitted to the board without being signed by him.

I shall conclude this head with beging leave to recommend it to the several collectors and comptrollers to take particular care the King's beams, scales, weights and measures, are kept in a neat and clean manner; that they make frequent inspections or surveys, during the time the meters are delivering ships; that they give them all due encouragement and countenance in a faithful discharge of their duty, which I am confident will be doing the revenue good service, and procure the favour and esteem of the board.



Of the **TIMES** *when, and* **PLACE** *where,*
COALS, CULM and CINDERS
May be **SHIPPED** and **LANDED**.



By 1 **ELIZ.** cap. 11. Sect. 2.
From the 1st of March } Betwixt Sun rising,
To the 30th of September } and Sun setting.
From the 30th of Sept. } Between 7 in the morning,
To the 1st of March, } and 4 in the afternoon.

And all Coals, Culm and Cinders, may be shipped
or landed at any key, wharf, road or place, most con-
venient to the merchant, provided it be within the
limits of the port of entry.

The Office Hours in the Out-ports are
From 9 to 12 in the morning,
and
From 2 to 4 in the afternoon.



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TITLES and FORMS

Of the respective B O O K S directed to be made
Use of in the

COLLECTION of the COAL DUTIES

I N T H E

P O R T of L O N D O N.



C A S H B O

Cash - - April 1764 - - - - - Dr. - - - - - Cash

		Entries.			Deposits.			By a Depo
Thursday 5th April 1764.								
Bd,	To an Entry by Thomas Harrison for William Elliot	112	4	2				
	To ditto Richard Sutton for John Smith - - -	18	3	9				
per Order,	To ditto William King for Michael Owner - -	162	6	4				
	To a Deposit by George Ward for John Dale - -	0	0	0	114	0	0	
		292	14	3	114	0	0	By Deposit
		114	0	0				Locks o
								into the
To Balance, Wednesday 4th of April - - - -		3728	17	10				
		4135	12	1				By Allowa
N. B. Bd, stands for old Bond.								
per Order, is on account of a duty that was petitioned for								
to the Board, that the same might be settled with allow-								
ance of discount.								

Cash - - April 1764 - - - - - Dr. - - - - - Cash

Thursday April 19th.				Entries.			Deposits.			By a Depo
To an Entry by William King for Thomas Hurry - - -				114	12	7				
To ditto Richard Gaire for William Hill - 133 7 10										
To ditto, ditto — — John Boulby - 142 6 2										
				275	14	0				
To ditto James Gillaspy for Nathaniel Leak - - -				126	17	8				
To ditto Stephen Wear for John Williams - - -				16	3	4				
To a Deposit by William King for James Sharp - -				0	0	0	148	0	0	
				533	7	7	148	0	0	
				148	0	0				
To Balance, Wednesday 8th April - - -				180	3	4				
				861	10	11				
£.										

N. B. Depo
is only to be
Book ; but wh
or that Duty fo
to be entered
on the Cr. Side

B O O K.

- Cash - - - - - Cr.

By a Deposit by Richard Sutton for Entry 31st March -	-	-	-	20	0	0
By paid the Receiver-General, viz.						
Harrison - - - -	112	10	6			
King - - - -	162	13	0			
A. B. Collector's Clerk	142	16	7½	418	0	1½
Deposits resting secured in the King's chest under the joint } Locks of the Collector and Comptroller, and to be paid } into the Receiver-General on Friday 6th April - - - }	-	-	-	438	0	1½
				3697	8	0
				4135	8	1½
Allowance for the Difference between the daily Particular and weekly General Computation of the Discounts - -	-	-	-	-	3	11½
				4135	12	1

- Cash - - - - - Cr.

By a Deposit by Stephen Wear for Entry 3d April - -	-	-	-	16	16	0
By paid the Receiver-General, viz.						
King - - - -	114	19	0			
Gaire - - - -	276	7	0			
Gillaspy - - - -	127	4	0			
King - - - -	148	0	0			
A. B. Collector's Clerk	132	0	0	798	10	0
				815	6	0
Balance - - - -	-	-	-	46	4	11
				£. 861	10	11

N. B. Deposits paid upon the Entry of a Ship,
only to be put on the Dr. Side in the Cash
book; but when a Deposit is cleared, the Deposit,
that Duty for which the Deposit was made, is
be entered on the Dr. Side, and the Deposit
the Cr. Side, Vide the Entry, Stephen Wear.

ENTRY

The ENTRY BOOK contains the Entry of all the

Delivery of Cocket, and Date of Entry.	Date of Delivery.	Time of payment of the duties.	Ships Names.	Of what Place.	Masters Names.	From whence.	Quantities per Cocket.			Quant
1764.	1764	1764	April, 1764.				CHALDERS.			C O
							Coals	Culm	Cind.	Chald.
Thursday										
2th April, 1	Ap. 14.	Ap. 20	Providence,	Yarmo.	Geo. Hurry,	Newcastle,	184	-	-	348
2	15	21	Good Intent,	Sunderl.	J. Watson,	Sunderl.	42	-	6	72
3	16	19	Royal George	Newcast.	R. Holiday,	Ditto.	200	-	-	380
Saturday 4			Industry,	Ipswich	W. Glover,	Ipswich,	16	8	-	18
21st April 1	23	26	R. Charlotte,	Scarbro	T. Benson,	Alloa,	48	-	-	46
2	20	24	Pr. of Wales,	Hav. West	R. Smith,	Tenby, 6	hds 8	stone coals	-	-
3	24		Lady Augusta,	Whitby	J. Boulby,	Newcastle,	185	Cha.	-	322
4			Royal Duke,	Shields	T. Wilson,	Sunderl.	164	-	-	300
5	25		Commerce,	Newcast.	A. Harrison,	Newcastle,	221	-	-	416
Monday, 6		26	Peace & Plenty	Hull	J. Miller,	Sunderl.	80	-	-	158
23d. April 1	24		Duke of York,	Newcast.	Rd. Merry,	Newcastle,	4	-	-	6
2			Prince Henry,	Sunderl.	John Dale,	Ditto.	92	-	-	180
Totals in Folio - - - - -										21 20,461
										22 -
										23 -
										24 132
Totals, or Entries since the 6th Jan. 1764										20,593
* Totals, or Entries before the 5th Ja. 1764										1594
Total Quarters Quantities - - - - -										22,188
Off the Totals in Folio - - - - -										25 22,188

N. B. Whatever remarks are made upon the a Ship has been entered by commissione then the same must be omitted in the quar

(a) 1. Entered per commissioner's order with of 3s. and 2s. per chalders were paid at Ips April, 1764. (2) 5. 20l. allowed for loss Chelsea Hospital. 7. 32 chalders 18 bu has been granted on exportation.

The above particulars are designed to show the cauculation of the time of delivery, or ch Lady day quarter, is properly an Entry 9 & 10 of W. III. to have run three month

The quarter book being an exact transcript from making up the several totals &c. which is 1st. The several totals or transfers out of the one grand total is made---then on the ne under titles and forms) in which is to be underneath on the right hand a form is ru towards the left hand, is also drawn an Ab it is ready to be delivered to the examiner.

ENTRY-BOOK.

All the Ships in each Quarter, digested under the respective Heads, as in the Book are printed, and

Quantities delivered as per Meter's Certificates.							SECURITIES.		For which DUTIES paid with Allowance of Discount.						
COALS.			CULM.		CIND.				COALS.			CULM.		CIND.	
Chald.	Bush	tons	Cha.	Bush	Cha.	Bush			Chal.	Bush	tons	Cha.	Bush	Cha.	Bush
348	27	-	-	-	-	-	Master and - Wm. King	(a)	348	27	-	-	-	-	-
72	9	-	-	-	8	24	Depo. Master 18l. 18s. -	(b)	72	9	-	-	-	8	24
380	6	-	-	-	-	-	Master and - Rd. Gaire -		380	6	-	-	-	-	-
18	9	-	-	-	-	-	Depo. Garner 3l. 3s. -		-	-	-	-	-	-	-
46	-	2	-	-	-	-	Do. Gillaspay 16l. 16s. -		46	-	2	-	-	-	-
-	-	8	2	9	-	-	Ditto Master 3l. 3s. -	(d)	8	2	9	-	-	-	-
322	33	-	-	-	-	-	Master and - Geo. Ward		322	33	-	-	-	-	-
300	24	-	-	-	-	-	- Ditto - - Ditto -	(e)	300	24	-	-	-	-	-
416	18	-	-	-	-	-	Bur. Camper Wm. King	(f)	416	18	-	-	-	-	-
158	3	-	-	-	-	-	Master and - - Ditto -		158	3	-	-	-	-	-
6	-	-	-	-	-	-	Depo. Master 3l. 3s. -		6	-	-	-	-	-	-
180	6	-	-	-	-	-	Master and - P. Barker -		-	-	-	-	-	-	-

QUARTER BOOK.															
20,461	30	-	-	-	-	-	-	-	20,461	30	-	-	-	-	-
-	-	112 $\frac{3}{4}$	-	-	-	-	-	-	-	-	112 $\frac{3}{4}$	-	-	-	-
-	-	-	125	6	248	6	-	-	-	-	-	125	6	248	6
132	18	-	-	-	-	-	-	-	132	18	-	-	-	-	-
20,593	48	112 $\frac{3}{4}$	125	6	248	6	-	-	20,593	48	112 $\frac{3}{4}$	125	6	248	6
1594	36	142	60	24	-	-	-	-	-	-	-	-	-	-	-
22,188	12	254 $\frac{3}{4}$	185	30	248	6	-	-	20,594	12	112 $\frac{3}{4}$	125	6	248	6
* These are transfers out of Christmas into Lady-Day quarter; and by transfers, is meant those ships which were entered in one quarter, and whose duties become not due till another, the 16 days not being elapsed.															
22,188	12	254 $\frac{3}{4}$	185	30	248	6	-	-	20,594	12	112 $\frac{3}{4}$	125	6	248	6
† 100--- chalders coals were for the use of Chelsea Hospital.															
† 32, &c. paid church duty only.															
20,494	12	112 $\frac{3}{4}$	125	6	248	6	-	-	20,494	12	112 $\frac{3}{4}$	125	6	248	6
† 32	18	-	-	-	-	-	-	-	† 32	18	-	-	-	-	-
20,461	30	112 $\frac{3}{4}$	125	6	248	6	-	-	20,461	30	112 $\frac{3}{4}$	125	6	248	6

upon the Entry papers, warrants or certificates, the same must be wrote against each Ship in the Commissioner's order without a cocket, and the quantity, out of which a part has been exported, the quarter book.

The most usual remarks are as follows,
 der without a cocket, 12th April, 1764. (b) 2. Discount allowed per commissioners order, 13th April, 1764. (c) 3. Freight paid at Ipswich as per transire from thence dated 21st April, 1764. (d) 4. Two tons landed at O for loss and damage on the cargo per commissioner's order, 23d April, 1764. (f) 6. 100 c s 18 bushels coals paid church duty only. 8. 21 chalders coals---26th April, 1764.---This is

to show the various circumstances of entry, that can offer as the acts of Parliament now stand, and duty, or charge and payment of the duties, as in the example of the Ship Prince Henry, which being on Entry of the 24th of January, the 24th of April being the three months from the entry on the three months upon bond.

Q U A R T E R B O O K.

script from the entry book of the respective entries and deliveries in the quarter, it is not necessary which is as follows,

out of the preceeding quarter being made up; and 2dly, The several totals in the present quarter on the next page to the grand totals, a form is to be ruled in the same manner as the bond paid is to be entered the several bonds paid in the quarter.----This done, on the next page the grand form is ruled, and the quantities together with the amount of the respective duties is entered, and an Abstract of the whole amount of the receipt of the quarter, which when done, examined and signed by the examiner.

ENTRY-BOOK.

ships in each Quarter, digested under the respective Heads, as in the Book are printed, and is agreeable

es delivered as per Meter's Certificates.						SECURITIES.						QUANT					
ALS.			CULM.			CIND.			For which DUTIES paid with Allowance of Discount.			For which DUTIES paid with Allowance of Discount.			COALS.		
Chal.	Bush	Tons	Chal.	Bush	Tons	Chal.	Bush	Tons	Chal.	Bush	Tons	Chal.	Bush	Tons	Chal.	Bush	Tons
27	-	-	-	-	-	-	-	-	(a) 348	27	-	-	-	-	-	-	-
9	-	-	-	-	8	24	-	-	(b) 72	9	-	-	-	8	24	-	-
6	-	-	-	-	-	-	-	-	380	6	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-	-	(c) 18	9	-	-
-	2	-	-	-	-	-	-	-	46	-	2	-	-	-	-	-	-
-	8	2	9	-	-	-	-	-	-	-	(d) 8	2	9	-	-	-	-
33	-	-	-	-	-	-	-	-	322	33	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	(e) 300	24	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	(f) 416	18	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	158	3	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	112	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	20,461	30	-	-	-	-	-	-	-
-	112	3	-	-	-	-	-	-	-	-	112	3	-	-	-	-	-
-	-	125	6	248	6	-	-	-	-	-	125	6	248	6	-	-	-
18	-	-	-	-	-	-	-	-	132	18	-	-	-	-	-	-	-
48	112	3	125	6	248	6	-	-	20,593	48	112	3	125	6	248	6	-
36	142	60	24	-	-	-	-	-	-	-	-	-	-	-	-	-	420
12	254	185	30	248	6	-	-	-	20,594	12	112	3	125	6	248	6	420
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	254	185	30	248	6	-	-	-	20,594	12	112	3	125	6	248	6	420
-	-	-	-	-	-	-	-	-	† 100	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	20,494	12	112	3	125	6	248	6	420
-	-	-	-	-	-	-	-	-	† 32	18	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	20,461	30	112	3	125	6	248	6	420

QUARTER BOOK.

* These are transfers out of Christmas into Lady-Day quarter; and by transfers, is meant those ships which were entered in one quarter, and whose duties become not due till another, the 16 days not being elapsed.

† 100— chalders coals were for the use of Chelsea Hospital.

† 32, &c. paid church duty only.

Entry papers, warrants or certificates, the same must be wrote against each Ship in the entry and quarter order without a cocket, and the quantity, out of which a part has been exported, and certificate given in the book.

The most usual remarks are as follows, (a) 1. Cocket, 12th April, 1764. (b) 2. Discount allowed per commissioners order, 13th April, 1764. (c) 3. As per transire from thence dated 21st April, 1764. (d) 4. Two tons landed at Chichester, as per order, 23d April, 1764. (e) 5. Damage on the cargo per commissioner's order, 23d April, 1764. (f) 6. 100 chalders of coals v. coals paid church duty only. 8. 21 chalders coals—26th April, 1764.—This is wrote in the margin.

various circumstances of entry, that can offer as the acts of Parliament now stand, and therefore no regard to be had to the payment of the duties, as in the example of the Ship Prince Henry, which being a bond duty and entered on the 24th of January, the 24th of April being the three months from the entry on the 24th January, sup- upon bond.

QUARTER BOOK.

in the entry book of the respective entries and deliveries in the quarter, it is not necessary further than to be made up as follows, 1. The several totals in the present quarter being made up a page to the grand totals, a form is to be ruled in the same manner as the bond paid book, (vide form) entered the several bonds paid in the quarter.—This done, on the next page the grand total is to be brought in, and the quantities together with the amount of the respective duties is entered, and a little distance from the whole amount of the receipt of the quarter, which when done, examined and signed by the collector.

receivable to the following Form.

QUANTITIES CHARGED.

DUTIES paid without
advance of Discount.

B O N D E D.

S.	CULM.		CIND.		COALS.		CULM.		CIND.		When charged.	Principal of Bond.			When paid.
	Ton	Cha. Bush	Cha. Bush	Cha. Bush	Ton	Cha. Bush	Cha. Bush	Cha. Bush	l. s. d.						
-	-	-	-	-	180	6	-	-	-	-	1764 Apr. 24.	72	1	4	1764 Apr. 16
142	60	24	-	-	1174	18	-	-	-	-	-	469	16	0	-
142	60	24	-	-	1174	18	-	-	-	-	-	469	16	0	-
-	-	-	-	-	180	6	-	-	-	-	1764 Apr. 24.	72	1	4	1764 Apr. 16
142	60	24	-	-	1174	18	-	-	-	-	-	469	16	0	-
142	60	24	-	-	1174	18	-	-	-	-	-	469	16	0	-
142	60	24	-	-	1174	18	-	-	-	-	-	469	16	0	-
142	60	24	-	-	1174	18	-	-	-	-	-	469	16	0	-

quarter books, except when
certificate granted accordingly,

5. (2) 3. The coast duties
as per cocket, dated 16th
of coals were for the use of
the margin, when certificate

no regard is had to an exact
duty and appearing paid in
January, supposing the Duty by

than to show the method of

made up and brought forward,
vide form of bond paid book,
to be brought forward, and
the distance below from that,
the collector and comptroller,
Here

Here follows Forms of the Amount of
neath the grand Totals on the under-

		Churches.		
		l.	s.	d.
Quantities with Allowance of Discount.	20,461 chalders 30	3069	5	6
	112 $\frac{3}{4}$ tons —	16	18	3
	125 chalders 6 b	18	15	6
	248 chalders 6 b	0	0	0
	32 chalders 18	4	17	6
		0	0	0
		3109	16	9
		77	14	11
Quantities without allowance of discount.	420 chalders coals	32	1	10
	142 tons coals	63	0	0
	60 chalders 24	21	6	0
		9	2	0
		125	9	10
Quantities bonded, 12638 chalders 6 bushels coals		895	14	6

Abstract of the Quarter endi

	Money receiv'd on Entries.			Money recd. on Bonds.			Inte B
	l.	s.	d.	l.	s.	d.	l.
3s. Duty -	3137	2	8 $\frac{1}{2}$	176	3	6	0
2s. Duty -	2091	8	6	117	9	0	0
Churches -	3125	9	10	176	3	6	0
Total -	8354	1	$\frac{1}{2}$	469	16	0	0

N. B. There must be wrote o

The Qu
Collector of
COALS, C
In the
From 6t
To 5th

. The Abstract Book is only a Copy of
specified, having the before

E E K

Here follows Forms of the Amount of the Receipt and Abstr
neath the grand Totals on the Charge or Right-ha

Quantities with Allowance
of Discount. { 20,461 chalders 30 bushels coals — —
112 $\frac{3}{4}$ tons — ditto — —
125 chalders 6 bushels culm —
248 chalders 6 bushels cinders —
32 chalders 18 bushels coals church d
100 chalders coals Chelsea Hospital

Discount —

Quantities without allowance
of discount. { 420 chalders coals — —
142 tons coals — —
60 chalders 24 bushels coals —

Total —

Quantities bonded, 12638 chalders 6 bushels coals —

Abstract of the Quarter ending 5th April 1764.

	Money receiv'd on Entries.			Money recd. on Bonds.			Interest on Bonds.			Bonds charged.		
	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
3s. Duty -	3137	2	8 $\frac{1}{2}$	176	3	6	0	0	0	1895	14	6
2s. Duty -	2091	8	6	117	9	0	0	0	0	1263	16	4
Churches -	3125	9	10	176	3	6	0	0	0	1895	14	6
Total -	8354	1	$\frac{1}{2}$	469	16	0	0	0	0	5055	5	4

N. B. There must be wrote on the first Leaf in th

The Quarter-Book of A. B
Collector of his Majesty's Du
COALS, CULM and C
In the Port of LOND O
From 6th January 1764 ex
To 5th April 1764 inclusiv

. The Abstract Book is only a Copy of the Totals and A
specified, having the Titles printed in

nd Abstract of the Quarter, to be entered under-
Right-hand Side, as before mentioned.

3s. Duty.				2s. Duty.				Churches.			
l.	s.	d.		l.	s.	d.		l.	s.	d.	
—	—	—	—	30	6	9	5 6	20	4	6	3 8
—	—	—	—	11	5	6	7 10 4	30	6	9	5 6
—	—	—	—	3	15	1	2 10 1	16	18	3	
—	—	—	—	37	4	6	24 16 4	18	15	6	
church duty only	—	—	—	—	—	—	—	0	0	0	
pital	—	—	—	15	0	0	10 0 0	4	17	6	
								0	0	0	
—	—	—	—	31	36	10 7	20 9 1 0 5	31	09	16	9
—	—	—	—	78	8	3½	52 5 6	77	14	11	
—	—	—	—	30	58	2 3½	20 38 14 11	30	32	1	10
—	—	—	—	63	0	0	42 0 0	63	0	0	
—	—	—	—	14	4	0	9 9 4	21	6	0	
—	—	—	—	1	16	5	1 4 3	9	2	0	
—	—	—	—	31	37	2 8½	20 9 1 8 6	31	25	9	10
—	—	—	—	18	95	14 6	12 63 16 4	18	95	14	6

764.
nds ged.
s. d.
14 6
16 4
14 6
5 4

A. B. Collector.
C. D. Comptroller.

leaf in the Quarter-Book as follows:

of A. B. Esq;
ty's Duties on
and C I N D E R S,
ONDON:
1764 exclusive,
inclusive.

s and Abstract in the Quarter Book, as before
nted in the same Manner.

WEEK

W E E K B O O K.

An Account of the **COAL-DUTIES** collected in the Port of **LONDON**
from Saturday 7th April 1764 exclu. to Saturday 14th April 1764 inclu.

	3s. Duty.	2s. Duty.	Churches.	Total.	
Money received on Entries - - -	1647 1 6	1098 1 -	1655 15 3½	4400 17 9½	In the week ending 7th April
Ditto on Bonds - - -	- - -	- - -	- - -	- - -	Ditto - - - 14th -
Interest on Bonds - - -	- - -	- - -	- - -	- - -	
Total received - - -	1647 1 6	1098 1 -	1655 15 3½	4400 17 9½	
Deposits taken - - -	- - -	- - -	- - -	1506 17 -	Deposits resting 14th April
Total - - -	- - -	- - -	- - -	5907 14 9½	Bonds resting 14th Ap. 1764
Deposits cleared - - -	- - -	- - -	- - -	510 11 -	James Headley and George V
Total - - -	- - -	- - -	- - -	5397 39½	John Bell and Samuel Maxw
Paid W. L. Esq; - - -	2022 - -	1348 - -	2027 39½	5397 39½	Total Bonds resting -
Bonds resting last Week - - -	242 6 8	121 3 4	242 6 8	605 16 8	
Ditto charged this Week - - -	30 - -	20 - -	30 - -	80 - -	
Total - - -	272 6 8	141 3 4	272 6 8	685 16 8	N. B. In settling the week's
Bonds discharged as above - - -	- - -	- - -	- - -	- - -	in the week than has been
Ditto resting 14th April 1764 - - -	272 6 8	141 3 4	272 6 8	685 16 8	added to the former balanc
					paid than received, the dif
					remainder of the other, ma
The Duties received this Week are for					And if it was the last week in
Cha. Bush. Tons.					above, but at the foot of t
Coals - -	11138	6	178¼		5000l. 14s. and detained
Culm - -	0	0	0		the quarter) viz.
Cinders - -	0	0	0		The deposits resting amounti
Of which the Discount has been allowed					are secured in the King's ch
in the Duties for					and to be paid in to the Rec
Cha. Bush. Tons.					
Coals - -	10941	6	178¼		

N. B. If Chelsea-Hospital this week, say 100 cha. of coals were for the use of Chelsea Hospital.

And if any church duty only, say 64 cha. 9 bush. coals paid church duty only.

K.

MONEY.

	Received.			Paid Recr. General.			Balance with R.G.		
7th April 1764 - - -	218	6	-	400	3	-	181	17	-
14th - - ditto - - -	4400	17	9½	5397	3	9½	996	6	-
	4619	3	9½	5797	6	9½	1178	3	-
h April 1764 - - -	-	-	-	-	-	-	1178	3	-
ap. 1764 for the duties on	Coals			Culm					
	Cha. bu tns			Cha. bu			l.	s.	d.
George Ward 8th March	200	-	-	-	-	-	80	-	-
uel Maxwell 12th ditto -	400	-	-	-	-	-	160	-	-
- - - - -	600	-	-	-	-	-	240	-	-

the week's account, when more has been paid the Receiver-General has been received, the difference between those two sums is to be the balance with the Receiver-General; but when less has been paid, the difference is to be deducted, and the produce of the one, or the other, make the deposits resting.

If at the last week in the quarter, there would be no deposits resting shewn as at the foot of the week is wrote as follows, (supposing the deposits to be detained in the King's chest, as is always done in the last week of

amounting to the sum of Five thousand pounds fourteen shillings, to be kept in the King's chest under the joint locks of the collector and comptroller, and to be paid to the Receiver-General on Monday 16th April 1764.

ABSTRACT of the Quarter, which in this Manner
Receipts and Payments in the Quarter ending 5th April 1764.

Received.	3s. Duty.	2s. Duty.	Churches.	Total.	
In the Week ending 14th January 1764.					In the V
21					
28					
5th February.					
12					
19					
26					
2d March.					
9					
16					
23					
30					
5th April,					
Total received - - - £.					
PAID					
In the Week ending 14th January 1764.					In the V
21					
28					
5th February,					
12					
19					
26					
2d March,					
9					
16					
23					
30					
5th April,					
Total paid - - - £.					

Manner is entered in the next Page after the last Week of the Quarter.

Receipts in the the foregoing Quarter distinguished under the
Hheads of ENTRIES, BONDS, INTEREST.

	Entries.		Bonds.		Interest.		Totals.	
In the Week ending 14th January 1764.								
21								
28								
5th February								
12								
19								
26								
2d March,								
9								
16								
23								
30								
5th April								
Total - - - - £.								
		The Duties received this Quarter are for			Of which the Discount has been allowed.			
		COALS.	CULM.	CIND.	COALS.	CULM.	CIND.	
		Cha. Bush tons.	Cha. Bush	Cha. Bush	Cha. Bush tons.	Cha. Bush	Cha. Bush	
In the Week ending 14th January 1764.								
21								
28								
5th February,								
12								
19								
26								
2d March,								
9								
16								
23								
30								
5th April.								
Total Quanties - - -								

DELIVERY

DELIVERY BOOK.

Day of Delivery and Meters Number.	Day of Entry.	Quar- terly Numb.	Masters Names.	COALS.				CULM.		C I
1764.	1764,			Cha.	Vats	Bufh	tons.	Cha.	Bufh	Cha
6 April — 32	March 31	444	John Boulby — —	185	1	6	-	-	-	-
3	—	426	John Rymer — —	200	3	0	42½	16	9	-
10 — — 4	April 2 -	630	Michael Owner —	168	3	6	-	-	-	4
				555	0	3	42½	16	9	4

N. B. Upon the entry of every ship, a duplicate of the certificate upon the back of the warrant, specifying the day of the month, quarterly number, ships name, and meter's name, and the quantity per cocket in the margin, is, by the collector of the coal duties in the port of *London*, sent to the coal meters office; and as soon as the ship is delivered, the quantity is filled up in the body thereof, mentioning the day of the month she was delivered; and when the meter's number is affixed in the corner thereof on the right-hand side, signed by one of the sworn meters, the same is returned to the collector and comptroller, who enter the particulars, as expressed in the form of the delivery book, and which likewise serves as a check upon the certificate on the warrant; and is also made use of by the miner in comparing the deliveries in the quarter book, and with that account given him by the coast office, as taken from the cockets. It is also to be remembered, that the deliveries in the entry book, are posted from the duplicates, as are the respective quantities in the certificates on the warrants, from the day book.

And as at the end of every half year a total is made of the respective months deliveries, so likewise an account thereof is made out and sent from the coal meters office to the collector and comptroller, who examines and compares the same with the total of the respective half year in their delivery books, which if found to agree; then certificate is made out and given to the meters, by virtue of which, and on application to the board, their householders order the usual allowance to be made the principal coal meters, which is paid them out of the treasury by the receiver-general.

Form of the above-mentioned CERTIFICATE.

THIS is to certify, That the quantity of coals, culm and cinders delivered in the port of *London* from the 5th *July* 1763 exclusive, to the 5th of *January* 1764 inclusive, according to the certificates of the sworn meters, and for which his Majesty's duties have been paid or secured, amounts to **Two hundred sixty-eight thousand and ninety-five chalders and tons.**

Coal Office,
Custom-house London,
July 20 1764.

A. B. Collector.
C. D. Comptroller.

D

M.	CIND.	
	Cha.	Busb
-	-	-
9	-	-
-	4	27
9	4	27

the back of the
and masters
coal duties in
delivered, the
she was deli-
ght-hand, and
comptroller,
which likewise
f by the exa-
ven him from
at the delive-
quantities in the

ths deliveries,
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their honours
them out of

ders deli-
e 5th of
meters,
ounts to

Collector.
Comptroller.
DAY

DAY B

Day of Payment.	Agent and Master.	Day of Delivery of Cocket	Quarterly Numb.		C O Chald.
1764.	Brought over —	—	—		20,034
Saturday 21st April.	Richard Gaire, John Boulby —	April 5th	428		*185
	John Todd, Robinson Byewater	16	429	£.	200
	James Gillaspy, John Beatson -	4	421	80	42
Thursday 19th April -	James Hixon, David Smith -	3	326		20,461
Friday 20th —	Crowley and Co. F. Rockwood	4	340		†100
					32
	Discount - - - -	—	—		20,594
					—
Without Discount, 16th April	William King, Michael Owner	Mar. 6th	128		20,594
17 ditto	Ditto — — James Sharpe -	9	262		420
18 ditto	James Gillaspy, Alexander Kirk	18	426		—
	Total - - - -	—	—		21,014
N. B. The Payments in the Entry Book are posted from the Day Book.					

* Discount allowed per Commissioners Order
† 100 Chalders Coals Chelsea Hospital.
|| 32 Cha. 18 Bush. Coals paid Church Duty on
£. 80 is the Deposit Money on the Warrant.

BOOK.

Charged with Duties.

COALS.			CULM.		CIND.		3s. Duty.			2s. Duty.			Churches.			Total.										
Chald.	Bush	tons.	Cha.	Bush	Cha.	Bush																				
20,034	12	—	—	—	248	6																				
*185	6	—	—	—	—	—																				
200	9	—	—	—	—	—																				
42	3	112 $\frac{3}{4}$	125	6	—	—																				
20,461	30	112 $\frac{3}{4}$	125	6	248	6	3	12	10	7	20	8	1	0	5	3	10	4	19	3	8	30	7	10	3	
†100	—	—	—	—	—	—		15	0	0		10	0	0			0	0	0			25	0	0		
‖32	18	—	—	—	—	—		—	—	—		—	—	—			4	17	6			4	17	6		
20,594	12	112 $\frac{3}{4}$	125	6	248	6	3	13	6	10	7	20	9	1	5	3	10	9	16	9	8	33	7	7	9	
—	—	—	—	—	—	—		78	8	3 $\frac{1}{2}$		52	5	6			77	14	11			208	8	8 $\frac{1}{2}$		
20,594	12	112 $\frac{3}{4}$	125	6	248	6	3	0	5	8	2	3 $\frac{1}{2}$	20	3	8	14	11	3	0	3	2	8	12	8	19	0 $\frac{1}{2}$
420	—	—	—	—	—	—		63	—	—		42	—	—			63	—	—			168	—	—		
—	—	142	—	—	—	—		14	4	—		9	9	4			21	6	—			44	19	4		
—	—	—	60	24	—	—		1	16	5		1	4	3			9	2	—			12	2	8		
21,014	12	254 $\frac{1}{4}$	185	30	248	6	3	13	7	2	8 $\frac{1}{2}$	20	9	1	8	6	3	12	5	9	10	8	35	4	1	0 $\frac{1}{2}$

Order 18th April 1764.

Duty only.
arrant.

DEPOSIT

DEPOSIT BOOK.

Collector of the Coal Duties to Deposits - Dr. - - - - - Cr.
when cleared.

1764	To deposits resting 14th April -	445	4	0	A 763	By a deposit R. Sutton for Entry } 31st March - - - - -	20	0	0
Ap. 19	To a deposit by William King -	148	0	0	p. 15	By ditto Rd. Gaire, do. 11th Ap.	64	17	0
	To ditto Richard Gaire -	160	0	0	16				
		753	4	0			84	17	0
	N. B. When a deposit has been cleared that was made in a former or present week, then the day of the month is to be wrote opposite the sum on the Dr. side under the head when cleared.					Deposits resting with the Receiver General Ap. 21 1764, viz. T. Harrison for ent. 14 Ap. 86 0 0 Rd. Gaire do. - 16 - 96 12 0 Wm. King do. - 17 - 89 16 0 Do. - do. - - - 148 0 0 Rd. Gaire do. - - - 160 0 0 Geo. Ward do. - 18 - 87 19 0			
						N. B. The *s against the sums on the Cr. side, are to signify the deposits are marked off on the Dr. side in the respective weeks they were made in.	668	7	0
							753	4	0

RECEIPT

RECEIPT BOOK.

1764.

Monday April 16th.

King — — —

Gaire — — —

A. B. Collectors clerk — — —

l.

3624

1400

142

£.

5166

s. d.

8 6

0 0

0 0

8 6

Tuesday April 17th.

N I L.

Receiver

Receiver-General's Cash or Application B O O K.

Receiver-General's Cash or Application B O O K.

Cash		— — —		Dr.		— — —		Cash		— — —		Cr.	
1764	To cash received in the week ending	—	—	—	—	—	—	Ap. 16	By duties paid the Receiver	—	—	3624	8 6
Ap. 21	To Entries	—	—	8354	10 1 1 2	—	—	17	By do.	—	—	1400	2 0
	To Bonds	—	—	469	16 0	—	—	18	By do.	—	—	1048	16 6
	To Interest	—	—	0	0 0	—	—	19	By do.	—	—	2124	0 0
								20	By do.	—	—	522	0 0
								21	By do.	—	—	107	10 4 1 2
	Total received £.			8823	17 0 1 2			Total	—	£.		8826	17 4 1 2
	Application thereof												
	3s. duty	3313	6 2 1 2										
	2s. duty	2208	17 6										
	Churches	3301	13 4										
	Total £.	8823	17 0 1 2										
	Application thereof												
	3s. duty	3309	15 0										
	2s. duty	2206	10 0										
	Churches	3310	12 4 1 2										
	Total £.	8826	17 4 1 2										

CERT.

CERTIFICATE BOOK.

1764
21st March.

320

In the DELIGHT, John Boulby, per St. Kitts.

Matthew Arnold.

21 Chalders coals secured by William Elliot and William King, 3d March 1764, and paid 20th March 1764.

Examined and allowed 10th April 1764.

April 6th.

321

In the LORETTA, John Leatherhead, per Barbadoes.

Edward Sells.

21 Chalders coals secured by John Boulby and Richard Gaire, 3d March 1764, and paid 20th March 1764.

42 Do. - - Do. William Watson and Wm. King, 5th March 1764,
63 and paid 18th March 1764.

Examined and allowed April 21st 1764.

DEBEN-

DEBENTURE BOOK.

Examined and allowed.	No.	Exporter and Date of Certificate.	Cha.	3s. Duty.	2s. Duty.	Total.
1764. April 10th 21	181 182	Midsummer Quarter 1764. Matthew Arnold, 21st March 1764. Edward Sells, 6th April 1764.	21 63	3 15 9 43½	2 0 11½ 6 2 10	5 24½ 15 7 1½
		Total Midsummer Quarter £.	84	12 58½	8 3 9½	20 9 6

BONDS

2014D2

BONDS CHARGED BOOK.

BONDS charged with Duties.

No. of Bonds charged	When charged	Securities	When paid	Quarterly Number	COALS.		CULM.		GIND.		3s. Duty.		2s. Duty.		Churches.		Total.	
					Cha.	Bush/tons.	Cha.	Bush	Cha.	Bush	l.	s.	d.	l.	s.	d.	l.	s.
362	1764-Jan-4th	William King	1764-April 4th	262	36	—	—	—	—	—	39	6	26	39	6	104	17	4
363	—	Do. 8th	James Sharpe	328	33	—	—	—	—	—	49	6	32	49	6	131	11	4
364	—	Thos. Harrison	Thos. Maude	400	24	—	—	—	—	—	60	2	40	60	2	160	5	4
—	—	In the week ending 5th Ap. 1764	—	991	27	—	—	—	—	—	148	15	99	148	15	396	14	0
—	—	Abstract of bonds charged in the Quarter ending 5th April 1764	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	In the week ending 5th Ap. 1764	—	991	27	—	—	—	—	—	148	15	99	148	15	396	14	0
—	—	N. B. The number of bonds charged is always to be in hundred order, and might begin a new number every quarter.	Total, bonds charged	—	—	—	—	—	—	—	148	15	99	148	15	396	14	0

T of bonds charged

BONDS PAID BOOK.

BONDS PAID.

PRINCIPAL.

INTEREST.

No. of Bonds charged	When paid	Securities	When charged	Quantities delivered	3s. Duty.		2s. Duty.		Churches.		Total.		3s. duty/2s. duty		Churches.	Total.	
					l.	s. d.	l.	s. d.	l.	s. d.	l.	s. d.	l.	s. d.			
1764	1764	William Kings, Michael Owner	1764	162	6	124	6	26	4	39	6	104	17	4	39	6	104
362	Ap. 4.	Do. — James Sharpe	Jan. 4.	328	33	125	6	9	32	17	49	6	9	131	11	4	49
363	5	Thos. Harrison, Thos. Maude	-	400	24	200	2	0	40	1	60	2	0	160	5	4	60
394	-	In the week ending 5th Ap. 1746.	-	991	27	449	148	15	3	99	3	6	148	15	3	396	14

394	Tho. Harrison, Tho. Maude —	400 24	200	60	2	0	40	1	4	60	2	0	160	5	4
	In the week ending 5th Ap. 1746.	991 27	449	148	15	3	99	3	6	148	15	3	396	14	0
	Abstract of Bonds paid in the Quarter ending 5th Ap. 1764														
	In the week ending 5th April —	991 27	—	148	15	3	99	3	6	148	15	3	396	14	0
	Total Bonds paid —	991 27	—	148	15	3	99	3	6	148	15	3	396	14	0

N. B. The number of bonds in the Bonds paid Book does not run in numerical order, but should be always corresponding with the number of the bond charged.

SUBSIDY

SUBSIDY BOOK.									
When Debentures made out.	Date of Entry.	No. of Entry.	Exportations in Lady-Day Quarter 1764.				Subsidy. outwards.	New duty on Coals.	Addition. Duty 1757.
	1764		In the ENDEAVOUR, Matthew Storm, British built, per Rotterdam.				l. s. d.	l. s. d.	l. s. d.
	April 4	12	{ 144 chalders coals Newcastle measure, taken in at Newcastle as per coast cocket dated the 22d February 1764, and forced by a storm to Rotterdam in Holland, as per oath of the master, and there landed; the oversea duties whereof, are now charged by virtue of his Majesty's warrant of privy seal bearing date 31st July 1727.				21 12 0	21 12 0	28 16 0
	1764		In the GOOD INTENT, Rd. Watson, British built, per Rotterdam.				21 12 0	21 12 0	28 16 0
	April 4	12	{ 144 chalders of coals, Newcastle measure, taken in at Newcastle, as per coast cocket, dated 22d Feb. 1764, and oath of the master, and now desired to be transported to Rotterdam in Holland; therefore the oversea duties are charged by virtue of an act of the 9th of queen Ann.				21 12 0	21 12 0	28 16 0
			See also head of Exportation for additional note.						

N. B. I have not inserted or carried on, one particular quantity or amount of duties, poundage, and metage, through the respective forms, in order to make the more variety of computations or examples; as may be seen under the head Salaries and Incidents, in the monthly abstract, quarterly account of incidents

OF THE
K A L E N D E R,
 L I S T S or N O T I C E S
 F O R

P A Y M E N T of the D U T I E S,

With the Time limited for saving the Discount.

IN order to obtain the allowance of the discount of 2 and $\frac{1}{2}$ *per cent.* or sixpence in the pound, care must be taken the ship is delivered, and the duty settled, within sixteen working days from the day of entry, exclusive of Sundays and holidays, it being directed by act of the 4th year of his late Majesty's reign, "That, for rendering more effectual an act of the third for the better regulation of the coal trade, the master of every vessel loaded with coals, or other person having the care thereof, shall deliver, or cause to be delivered to the proper officer of the customs at *London*, the cocket of such vessel within four days after the arrival of such vessel as high as *Gravesend*, on pain of forfeiting fifty pounds." The honourable the Commissioners of the customs,
 by

by their minute of 4th *July* 1747, direct, in order to prevent any disputes about who is the proper officer, that the collector and comptroller of the coast business DO, for the future, forbear receiving into their custody any cockets for any ships or vessels containing COALS, CULM or CINDERS, till such cocket has been received at the coal office, and had their quarterly number affixed on it agreeable to their honours minute of 5th *May* 1743. Vide also the board's minute or order of 11 *January* 1747, page 45 and 60, and act of 9 *Ann.* cap. 28. sect. 4, with the act at large, relative to the regulation of the trade, which by 3d *Geo.* II. c. 26, is made perpetual.

Note also, That no coal lighterman, or dealer in coals, can act as Crimps on penalty of 200 *l.* Thus much being premised, here follows the form of the book called the *Kalender*.



The K A L E N D E R.

F E B R U A R Y 1764.

1764	Tuesday 7	Wednesday 8	Thursday 9	Friday 10	Saturday 11 Thursday 18	Monday 12
	Saturday 14	Tuesday 16	Wednesday 17	Queen's birth day.	Friday 19	Saturday 20
	Monday 15					
	4 + 8 = 12	6	2	—	1 + 19 = 20	8
	1 2 3 12 4	4 5 6	—	—	1 6 8 11	2 5
	..		—	—	.. 19	
	4 1 2 3 6	1 2 3	—	—	1 2 3 4 5	1 4
	..		—	—	. 7 9 10	
Hixon -	5 7 8 9	—	—	—	12 13 14	8 3 7
	10 11					
Harrison	—	—	1 2	—	15 16 17 18	6
		Old Bonds				Old Bonds
		John Bell and				Mich. Owner and
		S. Maxwell				Wm. King.

A a

The

The head line of the Kalender are days on which the duties are payable; that underneath is the day on which the ships entered at the Custom-house, with the number of the entries on the respective days.

The names in the margin, are the Crimps, &c. who entered the ships; the figures answer to the corresponding daily number in the collector's and comptroller's entry books; and where the dots are underneath the figures, signify whether the first or second entry on the respective days.

E X A M P L E.

On *Saturday* 11th, twenty duties were due, viz. One for entry on the 18th, and nineteen on the 19th, equal to twenty; and on carrying the eye from *Ward* to figure 1, and likewise from the word *Deposits* to 1 on the said 11th day, underneath which, the dots distinguish the entry of the respective day, whether of the figures 1 belong to the 18th or 19th days.

This form of Kalender may be of singular use to all masters, lightermen, &c, by regularly carrying it on from week to week, for instance:

Suppose a master sold his ship of coals on *Thursday* 18th *January* to *George Ward*, coalfactor, to be delivered in time, then, by having recourse to the Kalender, it appears the duty was due on *Saturday* the 11th.

Again, suppose the ship *NORFOLK*, *Michael Owner*, was entered on the 12th *November*, but, on account of some unavoidable accident, or particular intention to lay by, she was not delivered within the 16 working days, consequently the discount was lost, and the security by bond allowed, as by act of parliament, run to the end of three months, in this case the duty became not due till 12th *February*.

ENT

Suppose

Suppose also, a master, on *Monday* 15th, entered his ship himself, as on account of the smallness of his vessel did not employ a crimp, but transacted the business of entering at the custom-house himself, and sold his coals to a merchant lighterman, &c. to be delivered in time, then, by having recourse to the Kalender, it appears the duty became due, and was settled at the custom-house, on *Tuesday* 7th, with allowance of discount.

By this means also, the lightermen may calculate the time when the crimps are obliged to settle at the custom-house, in order to save the discount. For if they bought several cargoes of coals on *Saturday* 14, and *Monday* 15, the same were due, if delivered in time, on *Friday* 7, otherwise not till that day three months, which if it happen on a holiday, then the duty must be paid the day before: And here it is proper to caution all persons who may become crimps, to be very careful and punctual in discharging their old bond duties, otherwise the bond will be delivered over to the solicitor to be prosecuted for the penalty, the trouble and expences attending which, is of a serious nature.

It may also be very necessary to be well informed from the crimp, the day on which the ship was entered, whether it be on the day the coals were bought, or if she was entered the day or two before, as the time for computing the saving the discount commences from the day of the ship's entry at the custom-house, which, as before-mentioned, by act of 4 Geo. II, must be within four days after passing *Gravesend*; or, from the best information of the oldest crimps, arriving as high as *Gravesend* bridge, at which place, I apprehend, the coast waiters should take the ships and masters names.

N. B. It is to be observed, that when any entry is admitted out of the due course, *viz.* by commissioners order, care must be taken that remark be made at the foot of the entry papers, for supposing a ship was entered without a cocket, the date of the cocket should be left blank in the entry papers. Vide page (6).

The cocket thus tendered, and the ship entered, security should be given immediately upon entry, or within two days at farthest from the day of entry: And it is an invariable rule, never to be deviated from, that the warrant must not be delivered till security be first given; nor the duties received by any other information than the certificates of the sworn meters or weighers.

Sundays and Holidays being no days with regard to payment of duties, I have inserted a list of the several holidays kept at the custom-house; observing, that as to entries on a holiday, there is no exception, but any one may enter on paying an extraordinary fee: Likewise, if the 4th day after passing *Gravesend* be on a *Sunday*, then the ship need not be entered till the *Monday*.

N. B. In the Kalender the duties mentioned on the 11th, are due a day forward, on account of the Queen's birth-day, which otherwise would have been due on *Friday* the 10th.

As the old stile is observed with respect to keeping and settling accounts at the custom-house, here follows an account of the quarter days, together with the number of days and weeks in each quarter, *viz.*

Mich-

Mich
Chri
Lady
Mid

Of the KALENDER, &c.

175

Michaelmas quarter, on the 10th Oct. contains 97 days.

Christmas quarter, on the 5th January, do. — 87 do.

Lady-day quarter on the 5th April, do. — 90 do.

Midsummer quarter, 5th July, do. — — 91 do.

Total days in the year — — — 365 do.

Lady-day quarter contains 13 weeks.

Midsummer quarter do. — 13 do.

Michaelmas quarter do. — 14 do.

Christmas quarter do. — 12 do.

Total weeks in the year — 52



HOLIDAYS

Form of **LISTS or NOTICES** *for Payment of*
the DUTIES.

	Mr. Hixon,
Tuesday 7th February,	Thomas Maud,
	William Hill,
	Benjamin Chapman,
	Jn. Chapman,
	John Cowley,
	Soloman Chapman,
Saturday 11th ditto.	Benjamin Hunter,
	Joseph Gaskin,
	Thomas Pyeman,
	John Dale,
	Edward Carlen,
Monday 12th ditto.	William Watson.

	Mr. King,
Monday 12th Feb.	Michael Owner---old bond.

N. B. By old bond, is meant a duty on bond, or a duty that has lost discount, having run upon bond for three months, the ship not being delivered in time. Vide page 45 and 60.

NOTICE OF LIST OF DUTIES

1914

1945

• • • • •

1900

1947

28 JAN 67

TABLES of the Duties on Coals at 8s. and 5s. per Chalders, Discount allowed.

A TABLE of the DUTIES on COALS imported in the Out-Ports at 5s. per Chalders.

Cha. Buft.			Cha. Buft.			Cha.			Cha.			5 per Cent. TABLE.			5 per Cent. TABLE.				
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.		
3	0	0	0	14	7 $\frac{1}{2}$	50	12	3	9	0	0	0	10	5	0	10	5		
6	0	0	0	15	5 $\frac{1}{4}$	55	13	8	1 $\frac{1}{2}$	0	0	0	10	5	0	10	5		
9	0	0	0	15	5 $\frac{1}{4}$	60	14	12	6	0	0	0	0	0	0	10	5		
15	0	0	0	16	10 $\frac{1}{4}$	65	15	16	10 $\frac{1}{2}$	0	0	0	0	0	0	10	5		
18	0	0	0	17	8	70	17	1	3 $\frac{1}{2}$	0	0	0	0	0	0	10	5		
21	0	0	0	17	0 $\frac{1}{2}$	75	18	5	7 $\frac{1}{2}$	0	0	0	0	0	0	10	5		
24	0	0	0	17	5 $\frac{1}{2}$	80	19	10	3 $\frac{1}{2}$	0	0	0	0	0	0	10	5		
27	0	0	0	18	10 $\frac{1}{2}$	85	20	14	4 $\frac{1}{2}$	0	0	0	0	0	0	10	5		
33	0	0	0	19	3 $\frac{1}{4}$	90	21	18	9	0	0	0	0	0	0	10	5		
						95	23	3	1 $\frac{1}{2}$	0	0	0	0	0	0	10	5		
1	0	0	0	19	6	100	24	7	6	0	0	0	0	0	0	10	5		
6	0	0	0	19	3 $\frac{1}{2}$	5	25	11	10 $\frac{1}{2}$	0	0	0	0	0	0	10	5		
9	0	0	0	19	3 $\frac{1}{2}$	10	26	16	3 $\frac{1}{2}$	0	0	0	0	0	0	10	5		
15	0	0	0	19	6 $\frac{1}{2}$	15	28	0	7 $\frac{1}{2}$	0	0	0	0	0	0	10	5		
18	0	0	0	19	6 $\frac{1}{2}$	20	29	5	0	0	0	0	0	0	0	10	5		
21	0	0	0	20	11 $\frac{1}{4}$	25	30	9	4 $\frac{1}{2}$	0	0	0	0	0	0	10	5		
24	0	0	0	20	4 $\frac{1}{2}$	30	31	13	9	0	0	0	0	0	0	10	5		
27	0	0	0	21	9	35	32	18	1 $\frac{1}{2}$	0	0	0	0	0	0	10	5		
33	0	0	0	21	11 $\frac{1}{4}$	40	34	2	6 $\frac{1}{2}$	0	0	0	0	0	0	10	5		
						45	35	6	10 $\frac{1}{2}$	0	0	0	0	0	0	10	5		
						50	36	11	3	0	0	0	0	0	0	10	5		
						55	37	15	7 $\frac{1}{2}$	0	0	0	0	0	0	10	5		
2	0	0	0	19	4 $\frac{1}{2}$	60	39	0	4 $\frac{1}{2}$	0	0	0	0	0	0	10	5		
6	0	0	0	19	9	65	40	4	0	0	0	0	0	0	0	10	5		
9	0	0	0	19	9	70	41	8	0	0	0	0	0	0	0	10	5		
15	0	0	0	19	12	75	42	13	6	0	0	0	0	0	0	10	5		
18	0	0	0	19	12	80	43	17	6	0	0	0	0	0	0	10	5		
21	0	0	0	19	10 $\frac{1}{2}$	85	45	1	10 $\frac{1}{2}$	0	0	0	0	0	0	10	5		
24	0	0	0	19	3 $\frac{1}{2}$	90	46	6	3	0	0	0	0	0	0	10	5		
27	0	0	0	19	4 $\frac{1}{2}$	95	47	10	7 $\frac{1}{2}$	0	0	0	0	0	0	10	5		
33	0	0	0	19	4 $\frac{1}{2}$					0	0	0	0	0	0	10	5		
Cha.	l.	s.	d.	Cha.	l.	s.	d.	Cha.	l.	s.	d.	Cha.	l.	s.	d.	Cha.	l.	s.	d.
110	26	16	3	160	39	0	0	1000	243	15	0								
120	29	5	0	170	41	8	9	500	121	17	6								
130	31	13	9	180	43	17	6	400	97	10	0								
140	34	2	6	190	46	6	3	300	73	2	6								
150	36	11	3	200	48	15	0												

The 5 per Cent. of 47 10 5, is $\frac{1}{20}$

Look in the Table for 10s. 5d. = 6d. $\frac{1}{4}$

2 7 6 $\frac{1}{4}$ = 5 per Cent.

2 per Cent. is $\frac{1}{5}$ of 10 per Cent.

2 $\frac{1}{2}$ do. - is $\frac{1}{2}$ of 5 do.

The 5 per Cent. of 47 10 5, is $\frac{1}{20}$

47 10 5 } Look in the Table for
10s. 5d. = 6d. $\frac{1}{4}$
2 7 6 $\frac{1}{4}$ = 5 per Cent.

2 per Cent. is $\frac{1}{5}$ of 10 per Cent.
2 $\frac{1}{2}$ do. - is $\frac{1}{2}$ of 5 do.

TABLES of the DUTIES on COALS at 8s. and 5s. per
Chalder, Discount allowed.

A TABLE of the Duties on COALS in the Port of London, at 8s. per Chalder.											
Cha.	l. s. d.	Cha.	l. s. d.	Cha.	l. s. d.	Cha.	l. s. d.	Cha.	l. s. d.	Cha.	l. s. d.
100	39 0 0	200	78 - -	300	117 0 0	400	156 0 0	5	1 19 0		
5	40 19 0	5	79 19 0	5	118 19 0	5	157 19 0	10	3 18 0		
10	42 18 0	10	81 18 0	10	120 18 0	10	159 18 0	15	5 17 0		
15	44 17 0	15	83 17 0	15	122 17 0	15	161 17 0	20	7 16 0		
20	46 16 0	20	85 16 0	20	124 16 0	20	163 16 0	25	9 15 0		
25	48 15 0	25	87 15 0	25	126 15 0	25	165 15 0	30	11 14 0		
30	50 14 0	30	89 14 0	30	128 14 0	30	167 14 0	35	13 13 0		
35	52 13 0	35	91 13 0	35	130 13 0	35	169 13 0	40	15 12 0		
40	54 12 0	40	93 12 0	40	132 12 0	40	171 12 0	45	17 11 0		
45	56 11 0	45	95 11 0	45	134 11 0	45	173 11 0	50	19 10 0		
50	58 10 0	50	97 10 0	50	136 10 0	50	175 10 0	55	21 9 0		
55	60 9 0	55	99 9 0	55	138 9 0	55	177 9 0	60	23 8 0		
60	62 8 0	60	101 8 0	60	140 8 0	60	179 8 0	65	25 7 0		
65	64 7 0	65	103 7 0	65	142 7 0	65	181 7 0	70	27 6 0		
70	66 6 0	70	105 6 0	70	144 6 0	70	183 6 0	75	29 5 0		
75	68 5 0	75	107 5 0	75	146 5 0	75	185 5 0	80	31 4 0		
80	70 4 0	80	109 4 0	80	148 4 0	80	187 4 0	85	33 3 0		
85	72 3 0	85	111 3 0	85	150 3 0	85	189 3 0	90	35 2 0		
90	74 2 0	90	113 2 0	90	152 2 0	90	191 2 0	95	37 1 0		
95	76 1 0	95	115 1 0	95	154 1 0	95	193 1 0	100	39 0 0		
Bush	l. s. d.	Cha. Bush	l. s. d.	Cha. Bush	l. s. d.	Cha. Bush	l. s. d.	Cha. Bush	l. s. d.	Cha. Bush	l. s. d.
6	0 1 4	1	0 7 10	2	0 15 8	3	0 3 5	4	1 11 3		
9	0 2 0	6	0 9 2	6	0 16 11	6	1 1 4	6	1 12 6		
15	0 3 3	9	0 9 9	9	0 17 7	9	1 1 5	9	1 13 2		
18	0 3 11	15	0 11 1	15	0 18 11	15	1 1 6	15	1 14 6		
21	0 4 7	18	0 11 9	18	0 19 6	18	1 1 7	18	1 15 2		
24	0 5 3	21	0 12 5	21	0 20 2	21	1 1 8	21	1 15 9		
27	0 5 11	24	0 13 8	24	0 21 6	24	1 1 9	24	1 16 5		
33	0 7 2	27	0 13 8	27	0 22 9	27	1 1 10	27	1 17 1		
1	0 7 10	33	0 15 0	33	0 23 9	33	1 1 11	33	1 18 5		

A TABLE

The U S E of the

T A B L E S

at 8s. and 5s. *per* Chalder.

What is the neat duty of 367 Chalders 24 Bushels
Coals, at 8 s. *per* Chalder?

E X A M P L E.

Cha.	£.	s.	d.
Look in the table for 365, against which is	142	7	0
2 24 bush. do. —	—	1	0 10
Total neat duty — — — —	143	7	10

Cha.	Bush.
367	24
8	at 8s. <i>per</i> cha.
2941	4
Discount at $2\frac{1}{2}$ <i>per</i> Cent. or 6d. } 147 1 4 (73 6	
in the pound — — — } 3 13 6	
Total neat duty as above —	143 7 10

What is the neat Duty of 162 Chalders 18 Bushels of Coals at 5s. per Chalder?

EXAMPLE.

Look in the table for 160, against which is
 Cha. 160 £. s. d.
 39 0 0
 2 18 Bush. do. — 0 12 2 $\frac{1}{4}$

Total neat duty — — — 39 12 2 $\frac{1}{4}$

Cha. Bush.

162 18

5 at 5s. per cha.

812 6

Discount at 2 $\frac{1}{2}$ per Cent. or 6d. 40 12 6 (20 3 $\frac{3}{4}$
 in the pound — — — 1 0 3 $\frac{3}{4}$

Total neat duty as above £. 41 12 2 $\frac{3}{4}$

In computing the sum to be deposited upon entry, it is the practice, in the port of *London*, if the coals are *Newcastle* or *Sunderland* measure, to double the quantity, and multiply by 8.

EXAMPLE I.

If a Ship from *Newcastle* enters, or is by cocket 84 Chalders.

84

2

168

8

Total £. 67 4 0

EXAMPLE

EXAMPLE II.

84
8

67,2. Here I multiply the quantity in cocket by 8, and doubling the first figure 2, the product is 67l. 4s. as above-mentioned, so that on casting the eye upon the quantity in cocket, the sum to be deposited, is easily computed at once by the head.

And suppose the same is in an Out-port, which is to be reckoned at 5s. per Chalder.

EXAMPLE.

84
2

168

5

840

£. 42 0 0

Or, 84

5

Total as before — £. 42 0 0

N. B. If the quantity is *Winchester* measure, or tons, then it is customary to take for as many chalders or tons, as is judged she will make out, allowing

B b 2

5 or

5 or 10 chalders, or tons, more or less, for the computation of the deposit money in case of an excess, as the quantity inserted in cocket does not always answer the proportion of delivery.

EXAMPLE.

26 Chalders coals, *Winchester* measure, per cocket, may
be called 30

8

240

Total — £ 12 0 0, or 12 guineas may be taken

Note also the quantity, *Winchester* measure, is not to be doubled. This rule is observed in coals from *Wales*, *Scotland*, &c. The only difference in tons of coals, is to compute at 6s. 4d. per ton, instead of 8s. per chalder; or 3s. 4d. per ton, instead of 5s. per chalder.

2

048

N. B. In the port of *London* the meters, in the certificates they deliver to the collector and comptroller of the coal duty, never return in the bushels, but the aliquot parts of a chalder, which is of great use and ease in the computation of the duties, as all fractions are avoided, and the gross value of the bushels is readily found, accounting for every three bushels, so many 8d. 5d. &c. as the duty is per chalder.

EXAMPLE.

3 | 30 bushels at 8s. per chalder.

10 = eight-pences, or 6s. 8d.

And

And with regard to the meters being so exact as to return the intermediate bushels, between the even parts of a chalder, seems not altogether requirable, as the loss on one side, is supplied in a great measure by the other, that of taking the farthings in the duty, which in the port of *London* is not done, the collector taking nothing under the halfpenny : besides, as custom has, in most of the out-ports, established this practice, and as the merchant ought always to have the turn of the scale, and officers should "be exceeding careful to do nothing, if it can possibly be avoided, that may be of prejudice to trade and commerce," I humbly conceive the out-port officers may be justified in their present method of receiving the duty, by the meter's certificate, for the even parts of a chalder only.

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An Account of the Quantities of
COALS, CULM and CINDERS,
delivered in the Port of London for several
Years past.

V I Z.

Years.	Chalders.
From Michaelmas 1685, } To Christmas — — }	
1686	260,276
7	323,850
8	412,306
9	233,135
1700	335,114
1	400,377
8	360,676
1710	327,656
20	424,279
26	553,004
30	460,615
36	516,286
40	564,646
50	465,427
54	505,715
55	535,342

EXPORTED

18,027 14 94

With

With respect to the Importation, and the amount of the receipt of the Duties in general, it is at this time esteemed to be upon a medium as follows :

	Chalders.
2000 ships in a year, each ship bringing about	_____
250 chalders of coals, makes the importation	} 500000
to be — — — — —	_____

The duty of which, at 8s. per chalder, is — £. 200000

LONDON and the OUT-PORTS.

An Account of the neat Money paid into the Exchequer from the 5th January 1762, to the 5th January 1763.

	Coals	Coastwise.			
	£.	s.	d.		
3s. Duty —	139,714	12	6		
2s. Duty —	93340	3	2		
Churches —	83,093	18	6½		

Total — —	£. 316,148	14	2½		

EXPORTED.

	£.	s.	d.
Coals exported —	8405	1	10¼
Additional duty -	10252	12	11

Total —	£. 18,657	14	9¼

N. B. The appropriation of the duties on Coals, Culm and Cinders, imported and exported, is to the Bank and South Sea Company. Vide 13 Geo. I. cap. 21, and the several acts.

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A LIST of the Names of the Sorts of COALS imported.

NEWCASTLE Coals.	SUNDERLAND Coals.
Tanfieldmoor, Windsor's Pontop, Shelburns, Simpsons, Silvertops, Southmoor, Longbenton, Humble Risemoor, Hodgsons, do. Humble New Main, Heworths, Wylammoor, Toftmoor, Byker, Tanfieldmoor Edge, Main Team, Owston's Main, Grandmoor, Barlowfield, Busyburnmoor, Whitefield, Suttlefidemoor, Greenwichmoor, Marlowhill, Team-top, Greenfidemoor, West Denton.	Allen's best Main, Biddick, Blackfel, Blackfell edge, Charterhaugh, Wylamhaugh, Houghton's burnmoor, Old Ducks, Rickletonmoor, Northmoor. HARTLEY Coals. Sir Francis Blake Delavals BLYTH Coals. Matthew Ridley, Esq; Blyth Coals. SHIELDS. Chirton at Shields.

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A GENERAL

ABSTRACT

OF

ACTS OF PARLIAMENT

Now in Force relating to the DUTIES on

COALS, CULM and CINDERS.

OFFENCES. Coals, Culm, Cinders. PENALTIES.

By 14 Car. II. cap. 11.
sect. 9.

Coals secretly shipped and
exported before payment of
duty.

The owner forfeits dou-
ble the duty.

By 9 and 10 W. III. cap.
13. sect. 8; 10 and 11
W. III. cap. 21. sect. 28.

Coals, Culm and Cinders,
imported, or brought coast-
wise, unshipped to be laid on
land

Forfeited, also the vessel
out of which the same shall
be unshipped, with all her
guns, tackle, apparel and fur-
niture; one moiety to his
Majesty, and the other to
such

OFFENCES. Coals, Culm, Cinders. PENALTIES.

land before the duties due for the same be paid or secured.

such person who shall sue for the same.

Coals, &c. concealed, and the duties not answered, unless for such quantities as shall appear to be short, entered by the meter's certificate, and for which the duties shall be paid within six days after delivery, and before the ship sails out of port.

Ten shilling per chalder, or ton, over and above the duties; and on refusal, the ship, with her guns, tackle, &c. may be detained and sold.

Meters or weighers neglecting to return just and faithful certificates.

Forfeit One hundred pounds.

By 9 Ann. cap. 6. sect. 6.

The coals, &c. are forfeited, or their value.

Coals, &c. shipped for exportation to *Ireland*, the *Isle of Man*, or the *British* plantations, the ship sailing out of port before security be given for the due landing.

By 9 Ann. cap. 28, sect. 6.

1 Geo. I. cap. 2. sect. 8.

1 Geo. I. cap. 26. sect. 1.

Coals, &c. shipped coast-

wise

OFFENCES. *Coals, Culm, Cinders.* PENALTIES.

wise, and afterwards designed for exportation, the master producing his coast-cocket, and making oath to the quantity of coals on board, may pay the subsidy outwards accordingly, and have a certificate to cancel his coast bond, provided the ship be loaden with coals only.

By 9 *Ann* cap. 28. sect. 2.

Fitters certificates to be delivered and registered at the cocket office in *London*, or with the keepers of the cockets in other ports.

Forfeit ten pounds on neglect.

By 3 *Geo.* II. cap. 26. s. 4,

Above 50 ships continuing (after loaded) more than 7 days at *Newcastle*, or any port between that and *London*, unless by stress of weather.

Each master forfeits fifty pounds.

By 4 *Geo.* II. cap. 30. sect. 1, 2.

Ships coal loaden, to be entered within four days after passing *Gravesend*.

For neglect thereof, forfeit fifty pounds.

By

Forfeit

OFFENCES. Coals, Culm, Cinders. PENALTIES.

By 22 Geo. II. cap. 37. sect.
1. and 3.

Officers of the Customs, or their deputies, clearing outwards any ship or vessel, wherein coals, culm, or cinders have been exported, or granting any warrant, cocket, lett, pass, transire, sufferance, return, discharge or dispatch, for clearing her outwards, either for a coasting or foreign voyage, or for loading any goods thereon, or suffering her to go out of any port or place in Great Britain, until all the duties are paid for such coals, culm, or cinders exported the last preceding voyage, or a certificate produced from the chief officers of the customs where they were first shipped on board her, that the duties were paid there.

Any master or person having the charge of a vessel laden with coals, culm, or cinders, in order to be carried coastwise, or having given bond accordingly, and proceeding to parts beyond seas, and unloading, delivering, or disposing of any part thereof, unless

Forfeit One hundred pounds.

Forfeits 5s. per chalder over and above all other duties payable thereon.

Penal-

OFFENCES. Coal, Culm, Cinders. PENALTIES.

unless by distress of weather,
or other lawful necessity.

By 30 *Geo.* II. cap 19. s. 28.

A duty of 4s. per chalders is laid on coals exported, which duty is to be raised, levied, collected and paid, in the same manner, ways and methods as former duties payable on exportation of coals.

Penalties and forfeitures to be recovered by such rules, ways, and methods, as by former acts relating to the exportation of coals.



COAL BUSHEL.

By 12 *Ann.* sess. 2. cap 17.
sect. 1.

The coal bushel to be made round, with a plain and even bottom; to be 19 inches and half from outside to outside, and to contain one *Winchester* bushel and one quart of water, according to the standard for the *Winchester* bushel by 13 *W.* III. cap. 5. and all sea

coals

OFFENCES. *Coals, Culm, Cinders.* **PENALTIES.**

coals and culm to be sold, measured, and pay duties by the chalders of 36 bushels heaped up.

The Acts of Parliament, particularly respecting the COMBINATION OF COAL OWNERS, and the regulation of the several branches of the COAL TRADE, and not immediately connected with the Collection of the Duties, are

- 9 Ann. cap. 28
 - 1 Geo. I. cap. 26
 - 3 Geo. II. cap. 26.
-

N. B. A standard coal bushel is to be kept in every port under the joint locks of the collector and comptroller. Vide Board's Minutes, &c.



WRECK

WRECK and STRANDED SHIPS and GOODS.

OFFENCES.

By 3 *Ed. I.* cap. 4. sect. 6.
4 *Ed. I.* cap. 2. sect. 1.
27 *Ed. III.* cap. 13. sect. 1.

Where a man, a dog, or a cat, escape alive out of any ship, such ship, or any thing within it, is not to be adjudged wreck, but the goods are to be kept by the Sheriff, &c. and if claimed in a year and a day, must be restored; otherwise to remain to the King or such other person to whom wrecks belong. And owners of stranded goods, proving their property by the marks, cocket or evidence of good and lawful merchants, must be delivered upon satisfying the salvors.

By 12 *Ann.* sess. 2. cap. 18. sect. 1.
4 *Geo. I.* cap. 12. sect. 1.
5 *Geo. I.* cap. 11. sect. 13.
26 *Geo. II.* cap. 19. sect. 6. 9. 16.

Ships in distress, upon application

PENALTIES.

Forfeit

OFFENCES. *Wreck and stranded, &c.* PENALTIES.

plication by, or on behalf of the commander of any ships stranded, or being in danger of stranding, sheriffs, or their deputies, justices of the peace, all mayors, bailiffs, or other head officers of the corporations and port towns, constables, headboroughs, tything men, officers of the customs and excise, coroners and commissioners of the land-tax, are required, to command the constables of the several ports nearest the place, to summon persons to assist in preserving such ships and cargoes; and the officers of the customs, and said constables, may command ships, riding at an anchor near the place, to assist by their boats, and as many hands as they can conveniently spare. — Commanders of such ships refusing or neglecting assistance.

N. B. Goods salvaged out of stranded ships, except wreck'd goods, or jetsham, flotsham, or lagan, after the charges of salvage, &c. are paid, are liable to the same duties, and intitled to the same drawbacks, as if regularly imported.

Persons acting in the preservation

Forfeit One hundred pounds to the commander of the ship in distress. And masters, merchants, agent, &c. not satisfying persons concerned in the preservation of ships and cargoes in distress. — The ships and cargoes may be detained by the officers of the customs.

Officers of the customs abusing their trust in cases of wreck, &c. forfeit treble damages, and rendered incapable.

To

OFFENCES. *Wreck and stranded, &c.* PENALTIES.

servation of such ships and cargoes, are to be rewarded at 4s. per day within 30 days; and in case of dispute, three justices of the peace may adjust the same.

By 26 Geo. II. cap. 19. s. 1.

Ships in distress, wrecked, stranded, or cast on shore in his Majesty's dominions (whether any living creature be on board or not) any person convicted of plundering, taking away, or destroying any goods or merchandize, furniture, tackle, apparel, provision, or part belonging to her; or of beating or wounding with intent to kill; or obstructing the escape of any persons endeavouring to save their lives from her; or of putting out false lights with intent to bring any vessel in danger.

Persons assembled to save any vessel or effects, are to conform to orders in the following subordination, as the persons happen to be present.

Viz.

Master, or other officers, or owners

To suffer death as a felon without benefit of clergy.

D d

Per:

OFFENCES. *Wreck and stranded, &c.* PENALTIES.

owners, or persons employed
by them.

Or

Officers of the customs,

Or

Officers of Excise.

Or

The Sheriff or his deputy,

Or

Justices of the peace,

Or

Mayor or chief magistrate
of a corporation,

Or

Coroner,

Or

Commissioners of the land-tax,

Or

Chief Constable,

Or

Petty constable, or other
peace officer.

Persons willfully acting contrary to such orders, forfeit 5 l. to be levied by warrant of a justice of the peace; and for non-payment, the offender to be committed to the house of correction. — And for assaulting any persons so authorised. The offender, upon conviction, at the Assizes, or General Quarter sessions, is to be transported for 7 years.

N. B. The officer of the customs who acts in preservation of ships in distress, must, as soon as conveniently may be, cause all persons belonging, to the ship, or others who can give an account thereof, to be examined, upon oath before a justice of the peace, as to the name and description, the name of the commanders and owners, &c. of the cargoe, of the port from, and to which bound, and the occasion of the distress; the examination to be taken in writing, and a copy transmitted to the secretary of the Admiralty. And the officers of the customs may insist upon security for the charges and reward of salvage, which must be given within forty days after the service performed, otherwise may borrow money upon bill of sale of the ship. — 26 Geo. 2 cap. 19. sect. 7. 15.

The

The before-mentioned Abstract chiefly concerns the Collection of the Duties, and the Officers government in general: Yet, by the help of this, and the several acts recited through the work, I hope no one will be at a loss to inform themselves of every particular relative to this branch of the revenue, and the laws respecting the regulation of the trade: By having recourse to the statutes at large, which, for the true understanding of their utmost extent and full meaning, is highly necessary should be very carefully read, "for the ability and skill of every person, in regard to the management of the customs, is in proportion to his knowledge of the laws." The young officer, &c. will find the matter he wants information in, or references from act to act where the same may be met with.

F I N I S.



ERRATA.

Page 8, in the Form of Entry by Transire for *Newcastle*,
read *Ipswich*; and deposit 36l. read 13l. 13s. Vide
the warrant for ship *Ambrose*.

43, line 8. for 9 *Ann* c. 21, read c. 28.

87, line 19. for 9 *Ann* c. 6. f. 8, read f. 9.

89, line 4, for 21, read 22.

109, line 13, dele *on*.

144, line 14, for *coal office*, read *coast office*.

In Abstract of the Quarter Book in Quantities without al-
lowance of discount, line 3, for *coals*, read *culm*,

173, line 15, for *Friday*, read *Tuesday*.

186, to the list of coals, add *Tanfield*.